

TARKWA NSUAEM MUNICIPAL ASSEMBLY

2026 APPROVED FEE-FIXING & RATE IMPOSITION

LOCAL GOVERNANCE ACT, 2016 (ACT 936) -PART FIVE (SECTION 144-SECTION 169)

In accordance with the powers conferred on the Tarkwa Nsuaem Municipal Assembly by Section 144 to Section 169 of the Local Governance Act, 2016 (Act 936), the following rates have been approved for the 2026 financial year, starting 1st January, 2026 to 31st December, 2026. It shall be the duty of every person liable to pay these rates at the respective Urban / Zonal Council offices, the Revenue office of the Tarkwa Nsuaem Municipal Assembly, Tarkwa or to any person assigned to collect public trusts monies on behalf of the Assembly on or before 31st March, 2026, unless a person or an entity is exempted from the payment of such rate as stated by section 149 of the Local Governance Act, 2016 (Act 936).

A		RATES					
Main Item	Code	Sub Item	Item Description	Unit per measure	Municipal Threshold	2025	2026
1	1413003		Basic Rates	P/Person	15.00	10.00	10.00
2	1413001		Property Rates				
		i	Heavy Industrial (HI)	P/Prop'ty	2,500.00	0.025	0.025
		ii	Light Industrial (LI)		1,500.00	0.020	0.020
		iii	Commercial				
			First Class Zone (C1)	P/Prop'ty	300.00	0.0035	0.0035
			Second Class Zone (C2)		250.00	0.0033	0.0033
			Third Class Zone (C3)		200.00	0.0030	0.0030
			Education (ED)		200.00	0.0026	0.0026
			Farm Assembly (FA)		200.00	0.0025	0.0025
		iv	Mixed Class				
			Mixed Development (MD)	P/Prop'ty	150.00	0.0013	0.0013
			Mixed Use Property (MX)		150.00	0.0013	0.0013
		v	Residential				
			First Class Zone (R1)	P/Prop'ty	100.00	0.00025	0.00025
			Second Class Zone (R2)		60.00	0.00022	0.00022
			Third Class Zone (R3)		40.00	0.00020	0.00020
			Fourth Class Zone (R4)		25.00	0.00015	0.00015
		vi	Recreational		200.00	0.0028	0.0028

Resolved by the Tarkwa Nsuaem Municipal Assembly by the virtue of part V of the Local Governance Act, 2016 (Act 936), particularly section 141 and the guidelines for charging fees for the provision of services and facilities, issued by the Minister of Local Government and Rural Development, the underlisted fees be charged and levied by the Tarkwa Nsuaem Municipal Assembly for the financial year, 1st January, 2026 to 31st December, 2026.

FEES

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
1	1423006	i	Burial (Cemetery) Fees				
			General				
			CAT A - 1 - 5 years	P/Burial	28.00	20.00	20.00
			CAT B - 6 -17 years		64.00	40.00	40.00
			CAT C - Adults (18 years & above)		1,000.00	500.00	500.00
			CAT D - Tombstone e.g., marble, terrazzo, vault		6,000.00	4,000.00	4,000.00
			CAT E - Concrete Vault with building		10,000.00	6,000.00	6,000.00
			CAT H - Concrete Vault with tombstone		8,500.00	4,000.00	4,000.00
			CAT G - Concrete Vault with iron bars/chain fencing		7,500.00	3,500.00	3,500.00
			CAT E - Concrete Vault		7,000.00	3,000.00	3,000.00
			Grave space reservation - Public Cemetery				
			CAT A - Allocation	OT Payment	8,500.00	6,500.00	6,500.00
			CAT B - Renewal/ Maintenance	P/Annum	1,700.00	1,500.00	1,500.00
			Cremation				
			CAT A - Foreigners	P/Burial	1,300.00	1,200.00	1,200.00
			CAT B - Non-Association Members, Ghanaians		900.00	800.00	800.00
			CAT C - Association Members, Ghanaians		600.00	500.00	500.00
			Exportation of corpse (Outside Country)	OT Payment	2,800.00	2,500.00	2,500.00
			Mausoleum		210.00	200.00	200.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		ii.	Burials at Home (Applicable only to Areas with designated burial sites)	P/Burial	37,500.00	20,000.00	30,000.00
		iii.	Exhumation of Corpse	P/Court Order	1,300.00	1,200.00	1,200.00
2	1423839		Business/Product Promotion	P/Slot	500.00	200.00	350.00
3	1423860		Crusade Outreach /Concert Programmes	P/Day	65.00	50.00	50.00
4	1423012		Conservancy (Conservancy (Sanitary Services))				
		i.	Franchised				
			Public Toilet Operators	P/Month	400.00	300.00	300.00
			WC & Other Technologies	P/Visit	3.00	1.00	1.00
			KVIP		2.00	0.50	0.50
			Public Bath Hse. Operators	P/Month	300.00	150.00	150.00
			Public Urinal Operators		120.00	60.00	60.00
		ii.	Assembly Operated				
			Public Toilet	P/Visit			
			Water Closet		1.50	1.00	1.00
			Acqua Privy		1.00	0.50	0.50
			Public Bathhouse				
			Public Bathhouse (No shower)		1.50	0.50	0.50
			Public Bathhouse (with shower)		2.00	1.00	1.00
			Public Urinals		1.00	0.50	0.50
5			Environmental Health Inspection and Certificate fee	P/Visit			
		i.	Application Forms		20.00	15.00	15.00
		ii.	Suitability (Health) Certification -Institution				
			Water/Drink/Food (Primary Producers)				
			CAT A - Large Scale	P/Annum	600.00	400.00	400.00
			CAT B - Medium Scale		370.00	250.00	250.00
			CAT C - Small Scale		220.00	150.00	150.00
			Water/Drink/Food (Dealers/Users)				
			CAT A - Hotels/Guest Houses//Hostels	P/Annum	630.00	350.00	500.00
			CAT B - Restaurants//Private Schools		300.00	160.00	250.00
			CAT C - Chop and Drinking Bars		210.00	130.00	150.00
			Health Certificate - Individuals		75.00	35.00	45.00
6	1423862		Export/Conveyance (Way Bill)				
		i	Animals				
			Cow (Foreign Herdsmen)	P/Animal	16.00	10.00	10.00
			Cow (Local Herdsmen)		17.00	10.00	10.00
			Sheep, Goats, Pigs,Donkey Dog etc.		9.00	5.00	5.00
			Birds		3.00	1.50	1.50
			Fish		5.00	2.00	2.00
			Bush Meat		5.00	2.00	2.00
		ii	Baobab				
			Large Truck	P/Load	210.00	150.00	150.00
			Medium Truck		150.00	100.00	100.00
		iii.	Bamboo	P/100 Culms	21.00	10.00	10.00
		iv	Cane/Rattan				
			CAT A	P/Bundle	14.00	8.00	8.00
			CAT B	Maxi bag	9.00	5.00	5.00
			CAT C	Mini bag	7.00	3.50	3.50
		v	Charcoal	P/Bag	22.00	8.00	8.00
		vi	Cotton				
			- Articulated Truck	P/Load	35.00	25.00	25.00
			- Mummy Truck		21.00	15.00	15.00
			- Kia Truck		10.00	7.00	7.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		vii	Cola Nut				
			CAT A	P/Maxi bag	4.50	3.00	3.00
			CAT B	P/Mini bag	3.00	2.00	2.00
6		viii	Firewood				
			- Articulator Truck	P/Load	90.00	55.00	55.00
			- Mummy Truck		50.00	35.00	35.00
			- Kia Truck		35.00	25.00	25.00
			- Abossey Okai macho motor king / Taxi		25.00	15.00	15.00
		ix.	Fruits except coconut (Banana, Mango, Pawpaw, Pineapple, Pear, Oranges etc.)				
			- Articulator Truck	P/Load	350.00	220.00	250.00
			- Mummy Truck		250.00	180.00	180.00
			- Kia Truck		150.00	100.00	100.00
			- Abossey Okai macho motor king/Taxi		20.00	12.00	15.00
			-Crate/bag/basket		7.00	5.00	5.00
		x	Cereals (millet, sorghum, maize, beans, guinea corn etc.)				
			Maxi bag	P/Crate/ Bag	7.50	2.50	5.00
			Mini bag		3.50	1.50	2.00
		xi	Fresh Coconut				
			Fresh Coconut				
			- Articulator Truck	P/Load	600.00	450.00	450.00
			- Mummy Truck		400.00	300.00	300.00
			- Kia Truck		220.00	100.00	100.00
			- Abossey Okai macho motor king		40.00	12.00	30.00
			-Crate/bag/basket		6.00	3.00	5.00
			Dry Coconut (Copra)				
			- Articulator Truck (3 axle&above)	P/Load	600.00	450.00	450.00
			- Mummy Truck		350.00	300.00	300.00
			- Kia Truck		150.00	100.00	100.00
			- Abossey Okai macho motor king		25.00	12.00	30.00
			-Crate/bag/basket		5.00	3.00	5.00
			Coconut Husk				
			- Articulator Truck	P/Load	220.00	150.00	150.00
			- Mummy Truck		150.00	80.00	80.00
			- Kia Truck		100.00	50.00	60.00
			- Abossey Okai macho motor king		15.00	5.00	10.00
			-Crate/bag/basket		3.00	1.50	2.00
		xii	Limestone / Kaolin /Marble Stone				
		a.	Above 7 Cubic Meters	P/Load	170.00	50.00	70.00
		b.	6 -7 Cubic Meters		130.00	70.00	55.00
		c.	Up to 5 Cubic Meters		120.00	50.00	50.00
		xiii.	Milled Foods (Corn dough, Cassava dough, Gari etc.)				
			Maxi Bag	P/Bag	9.00	5.00	5.00
			Mini Bag		6.00	3.00	3.00
		xiv	Palm Fruit/Rubber				
			- Articulator Truck	P/Load	70.00	50.00	50.00
			- Mummy Truck		50.00	30.00	30.00
			- Kia Truck		35.00	20.00	20.00
			Abossey Okai Macho', Motor king		21.00	10.00	10.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		xv	Stones/Quarry/Gravel Products				
		a.	Up to 5tonnes	P/Load	35.00	25.00	25.00
		b.	6 to 7 tonnes		52.00	30.00	30.00
		c.	Above 7 tonnes		75.00	50.00	50.00
		xvi	Sand				
		a.	Up to 5 tonnes	P/Load	28.00	20.00	20.00
		b.	6 to 7 tonnes		35.00	25.00	25.00
		c.	Above 7 tonnes		60.00	35.00	35.00
		xvii	Smoked Meat/Fish				
		a.	Big Bag	P/Bag	120.00	60.00	60.00
		b.	Small Bag		75.00	35.00	35.00
		xviii	Roots and Tubers				
			Yam				
			Count	100 pcs	15.00	5.00	10.00
			Yam - Articulator Truck	P/Load	230.00	180.00	180.00
			Yam - Mummy Truck		75.00	50.00	50.00
			Yam - Kia Truck		60.00	40.00	40.00
			Yam - Abossey Okai macho		40.00	25.00	25.00
			Motor king		35.00	20.00	20.00
			Cocoyam, Cassava,Potato etc.	Maxi bag	7.00	4.00	4.00
				Mini bag	5.00	2.00	2.00
		xix	Vegetable dealers	P/Bag /Crate	4.50	2.00	2.00
		xx	Palm Oil, Coconut Oil, Groundnut Oil	P/Gallon	7.00	3.00	3.00
		xxi	Shea Nuts				
		a.		Per Maxi Bag	210.00	150.00	150.00
		b.		Per Mini Bag	160.00	100.00	100.00
		xxii	Shea Butter	P/Tonne	38.00	20.00	20.00
		xxiii	Fish				
			Extra-Extra Large	P/Basket	10.00	7.00	7.00
			Extra-Large		8.00	5.00	5.00
			Large		5.00	3.00	3.00
			Meduim		4.00	2.00	2.00
			Small		2.00	1.00	1.00
		xxiv	Palm Kernel				
			Large	P/Bag	3.00	1.00	1.00
			Meduim (Anto bag)/Mini bag		1.50	0.50	0.50
		xxv	Sugar cane				
			KIA Truck	P/Truck	40.00	20.00	20.00
			Cargo /Big Truck		55.00	25.00	25.00
			Taxi		10.00	5.00	5.00
			Okai macho motor king		7.00	3.00	3.00
		xxvi	Pestle	P/One	1.00	0.50	0.50
		xxvii	Motar		2.00	1.00	1.00
		xxviii	Plantain / Cassava & Others				
			Maxi Bag	P/Bag	3.50	2.00	2.00
			Mini Bag		2.00	1.00	1.00
		xxix	Salt				
			Maxi Bag	P/Bag	3.00	1.00	1.00
			Mini Bag		1.50	0.50	0.50

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		xxx	Scraps				
			- Articulator Truck	P/Truck	120.00	100.00	100.00
			- Mummy Truck		80.00	50.00	50.00
			- Kia Truck		60.00	45.00	45.00
			- Abossey Okai macho motor/Taxi		25.00	15.00	15.00
		xxxi	Palm Oil, Coconut Oil, Groundnut Oil				
			Gallon (4.5 Litres)	P/Gallon	3.00	1.00	1.00
			Jellycan		6.00	4.00	4.00
			Drum		15.00	10.00	10.00
		xxxii	Sawn Wood Export				
			KIA Truck	P/Load	140.00	100.00	100.00
			Tipper Truck		250.00	200.00	200.00
			Cargo Truck		280.00	230.00	230.00
			Articulator Truck		420.00	300.00	300.00
		xxxiii	Hawkers' Fee	Per Day	5.00	5.00	5.00
			Information Van Hiring (Assembly's)				
			CAT A - Public Use	Per Use	280.00	150.00	150.00
			CAT B - Private Use		750.00	500.00	500.00
			ICT Centre Operations (Assembly's)		1,000.00	700.00	700.00
		xxxiv	Off-Loading/Landing Fee				
			CAT A - Articulator Truck	P/Load	350.00	100.00	100.00
			CAT B - Cargo trucks & Buses		280.00	80.00	80.00
		xxxv	Akpeteshie				
			Gallon (4.5 Litres)	P/Gallon	6.00	3.00	3.00
			Jellycan		10.00	8.00	8.00
			Drum		25.00	15.00	15.00
7			Lorry Park Fee				
		i.	Commercial Vehicles				
			Taxi/Hiring	P/Day	6.00	1.00	2.00
			Mini Bus Up to 12-23 seater		7.00	2.00	3.00
			Bus/Kia Up to 24-33 seater		9.00	2.00	3.00
			Bus/Kia (33 seater +)		10.00	3.00	5.00
			Articulator truck		10.00	5.00	5.00
			Tipper truck		5.00	2.00	3.00
			Rig Saw (Yellow Tricycle)		2.00	1.00	1.00
			Non-Lorry Park Mobile Vehicles(e.g. Taxi)		10.00	1.00	5.00
			Wheel Cart/ Trolley		2.00	1.00	1.00
		ii.	Private Vehicles				
			Saloon Cars (short parking)	Daily Parking	7.00	2.00	2.00
			Long parking full day		13.00	5.00	5.00
			Mini Cargo Bus		35.00	10.00	10.00
			Medium Trucks		50.00	15.00	15.00
			Big Cargo Trucks		75.00	20.00	20.00
			Articulator Trucks		35.00	10.00	10.00
			Monthly Parking (for all vehicles)		300.00	200.00	200.00
8			Market	P/Day or P/Night			
			Market Tolls (Daily/ Night Tolls)		2.80	1.00	2.00
9			Marriage Fees				
			Ordinance (Cap 127) Registration Cert				
			Ordinance Marriage (Resident)	Per Registration	200.00	70.00	70.00
			Ordinance Marriage (Foreign)		300.00	150.00	150.00
			Customary Marriage (Resident)	Per Reg.	100.00	80.00	80.00
			Customary Marriage (Foreign)	Per Reg.	500.00	220.00	300.00
			Divorce Certificate (Customary)	Per Document	1,000.00	800.00	800.00
			Certificate of Marriage	Per Document	270.00	200.00	200.00
			Certified True Copy	Per document	450.00	300.00	300.00
			Filing of Notice/Caveat	Per Case	100.00	80.00	80.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
			Marriage ceremony (Week-end)	Per Case	220.00	150.00	150.00
			Search Fee (for marriage registration)	Per Case	350.00	200.00	200.00
			Search Fee (Marriage Certificate)	Per document	350.00	200.00	200.00
			Licencing of Churches for Marriage	Per Church	5,000.00	3,500.00	3,500.00
			Spinster/ Bachelor Certificate	Per Document	2,000.00	1,500.00	1,500.00
10			On-Street Parking				
			Saloon Car/ Pick-up	First 1 hr	3.00	1.00	1.00
			Saloon Car/ Pick-up	2Hours	5.00	2.00	2.00
			Saloon Car/ Pick-up	Every hr above 2 hrs	9.00	2.00	2.00
			Company parking	Per Day	21.00	5.00	5.00
			Shop Owners Parking	Per week	35.00	30.00	30.00
11			Re-allocation Fees for Assembly Store/Stall				
		i.	Stall				
			CAT A - In CBD	One Time Payment	1,000.00	500.00	500.00
			CAT B - Satellite Markets		900.00	400.00	400.00
			CAT C- Outside CBD		750.00	350.00	350.00
		ii.	Store				
			CAT A - In CBD	One Time Payment	1,800.00	1,200.00	1,200.00
			CAT B - Satellite Markets		1,700.00	1,000.00	1,000.00
			CAT C- Outside CBD		1,350.00	800.00	800.00
12			Sale of Contract Documents				
		B	Class B (Mun./Dist.)				
		i.	Goods & Services				
			CAT A - Above 400,000 (Approved by Regional Tender Review C'ttee)	P/Doc	1,000.00	500.00	500.00
			CAT B - Above 50,000 -400,000 (Approved by Entity Tender C'ttee.)		850.00	300.00	300.00
			CAT C - Up to 50,000 (Approved by Entity Head)		600.00	250.00	250.00
		ii.	Works				
			CAT A - Above 550,000 (Approved by Regional Tender Review C'ttee)	P/Doc	1,000.00	500.00	500.00
			CAT B - Above 75,000 - 550,000 (Approved by Entity Tender C'ttee)		850.00	400.00	400.00
			CAT C - Up to 75,000 (Approved by Entity Head)		600.00	350.00	350.00
13			Search Fee (General Information)	P/Doc	200.00	150.00	150.00
14			Slaughter House				
			Slaughter of Cow/Donkey	P/Animal	60.00	10.00	10.00
			Slaughter of Sheep/Goat/ Pig		30.00	5.00	5.00
			Meat Van (Assembly-Door to Door Delivery)				
			CAT A - Cow/ Donkey	P/Animal	15.00	10.00	10.00
			CAT B - Sheep/Goat/ Pig		10.00	5.00	5.00
15			Warehouse Charges (In The Market)				
		i.	Daily/Overnight Charges (P/head load)	P/Load		3.00	3.00
			Monthly Charges				
			General Charges (Per square meters)	Per Month	3.00	2.00	2.00
			Handling charges (Per tonne)		28.00	20.00	20.00
			Storage (Per tonne)		14.00	10.00	10.00
			Administrative charges (Per tonne)		14.00	10.00	10.00
			Warehouse Charges (Outside Market)				
			CAT A - Above 20 Sq. metres	Per Month	5,200.00	3,500.00	3,500.00
			CAT B - 16 to 20 Sq. metres		3,700.00	2,000.00	2,000.00

		Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
			CAT C - 11 to 15 Sq. metres	Per Month	2,600.00	1,500.00	1,500.00
			CAT D - 6 to 10 Sq. metres		1,300.00	800.00	800.00
			CAT E - Up to 5 Sq. metres		600.00	300.00	300.00
		ii.	Liquid oil (drums - Per head load)				
			One (1) drum	P/Head Load	14.00	5.00	5.00
			One (1) Jerri can		7.00	3.00	3.00
16			Waste Management				
		A	Dislodgement of Liquid Waste				
		i.	Dislodging				
			CAT A - Dislodging (Domestic)	P/Trip	1,000.00	800.00	800.00
			CAT B - Dislodging (Commercial and Industrial undertaking)		1,500.00	1,200.00	1,200.00
			CAT C-Dislodging(Outside District Capital)		1,200.00	800.00	800.00
			CAT D - Dislodging (Outside District)		1,000.00	850.00	850.00
		ii.	Tipping Fee (Liquid Waste)				
			CAT A - Dislodging (Domestic)	P/ Trip	50.00	30.00	30.00
			CAT B - Dislodging (Commercial and Industrial undertaking)		100.00	50.00	80.00
			CAT C - Dislodging (Outside District Capital)		70.00	30.00	50.00
		B	Solid Waste Collection Services				
		i.	Industrial / Commercial				
			120 to 240 Litres (Special Containers)	P/Month	260.00	170.00	170.00
			1100 litres		600.00	350.00	350.00
			3200 litres		1,400.00	800.00	800.00
			7000 litres		2,100.00	1,500.00	1,500.00
			12000 litres		2,200.00	1,800.00	1,800.00
			23000 litres		5,200.00	3,500.00	3,500.00
			23m ³	P/Trip	420.00	300.00	300.00
			15m ³		350.00	250.00	250.00
			12m ³		280.00	170.00	170.00
			10m ³		220.00	150.00	150.00
			Special Container (7m ³)		210.00	150.00	150.00
			Construction Waste		910.00	500.00	500.00
			Educational Institutions	P/Month	280.00	120.00	120.00
			Factory Service - On Call	P/Trip	1,400.00	850.00	850.00
			Factory Service - Regular Service	P/Month	910.00	500.00	500.00
			Industrial Waste	P/Trip	1,400.00	800.00	800.00
			Hospitals/Clinics	P/Month	750.00	450.00	450.00
			Skip Loader Service	P/Trip	2,100.00	1,500.00	1,500.00
		ii.	Hiring of refuse Containers Commercial Rate (Hotels, Restaurants, etc.)				
			CAT A - 23m ³ Container	P/Trip	900.00	600.00	600.00
			CAT B - 12m ³ to 15m ³ Container		450.00	300.00	300.00
			CAT C - 120 litre to 240 litre Bin		22.00	15.00	15.00
		iii	Solid Waste Dumping				
			CAT A - Domestic waste	Per Trip			
			Skip Truck/roll-on		42.00	30.00	30.00
			Kia Truck		28.00	15.00	15.00
			Motor king		15.00	10.00	10.00

		Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
			CAT B - Commercial waste	Per Tonne	140.00	100.00	100.00
			CAT C - Industrial waste		170.00	120.00	120.00
			CAT D - Port waste		140.00	100.00	100.00
			CAT E - Construction Waste		1,200.00	750.00	750.00
			CAT F - Destruction of goods		4,200.00	2,500.00	2,500.00
		C	Solid Waste Collection Services (Domestic)				
		i.	Communal Collection Service				
			CAT A - Pay-as-you-dump	P/Bag	4.00	1.00	1.00
			CAT B - Pay-as-you-dump		2.00	0.50	0.50
		ii.	Door to Door Collection Service				
			CAT A - 1st Class Residential Area	P/Month	130.00	60.00	60.00
			CAT B - 2nd Class Residential Area		75.00	35.00	35.00
			CAT C - 3rd Class Residential Area		28.00	20.00	20.00
			Sewage Maintenance Fees				
			CAT A - Public Toilets		15.00	10.00	10.00
			CAT B - Domestic Toilets		12.00	8.00	8.00
			CAT C - Institutional Toilets		12.00	8.00	8.00
17	1423867	i	Road Block				
			CAT A - Main Accesses	P/Day	750.00	500.00	500.00
			CAT B - Local Accesses		450.00	250.00	250.00
	1423087	ii	Towing Charges				
			Private Vehicles (e.g., Saloon/4x4/SUVs)	P/Case	320.00	220.00	220.00
			Light Heavy Vehicles (Kia Trucks and Buses)		600.00	450.00	450.00
			Dump Trucks (Tipper Trucks)		600.00	450.00	450.00
			Heavy Duty (e.g., Articulated Trucks)		900.00	600.00	600.00
			Tricycle Motors		60.00	45.00	45.00
	1423086	iii	Vehicle Stickers/ Commercial Driver's Licence				
			General				
			Taxi	P/Annum	75.00	35.00	35.00
			Heavy Duty		100.00	50.00	50.00
			Light Duty		90.00	40.00	40.00
			Multi-Purpose		50.00	45.00	45.00
			4- Wheel Cart (Truck)		5.60	5.00	5.00
			1&2- Wheel Cart		5.00	4.00	4.00
			Tricycles/Motorcycles(Per Unit)		75.00	20.00	20.00
			Bicycle (Per Unit)		42.00	10.00	10.00
		iv	Buses/Trotro				
			46 Passengers and Above	P/Annum	90.00	55.00	55.00
			34-45 Passengers		75.00	45.00	45.00
			24-33 Passengers		60.00	40.00	40.00
			8-23 Passengers		50.00	35.00	35.00
		v	Truck				
			Articulator / Timber Trucks	P/Annum	189.00	120.00	120.00
			Cargo Trucks (Above 10 Tonnes)		119.00	65.00	65.00
			Cargo Trucks/Kia (Below 10 Tonnes)		85.00	40.00	40.00

Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
vi	Tipper Trucks:				
	Up to 9.5 Cubic metres	P/Annum	120.00	70.00	70.00
	10 - 14 Cubic metres		220.00	140.00	140.00
	15 - 25 Cubic metres		350.00	220.00	220.00
vii	Tankers				
	1,100 - 1,500 Gallon Capacity	P/Annum	280.00	200.00	200.00
	2,000 - 2,500 Gallon Capacity		420.00	300.00	300.00
	3,000 - 7,000 Gallon Capacity		500.00	350.00	350.00
viii	Earth/ Excavating / Levelling Machinery				
	Bitumen Distributor	P/Annum	900.00	600.00	600.00
	Bitumen Tanker		600.00	400.00	400.00
	Other Heavy-Duty Equipment		472.50	250.00	250.00
ix	Bulldozers				
	D.6	P/Annum	350.00	200.00	200.00
	D.7		500.00	300.00	300.00
	D.8		600.00	400.00	400.00
	Dumper		350.00	200.00	200.00
	Excavator		500.00	300.00	300.00
	Flat Truck		700.00	450.00	450.00
x	Forklift				
	21 Tonnes and above	P/Annum	350.00	200.00	200.00
	1-20 tonnes		280.00	180.00	180.00
xi	Crane Mounted				
	60-100 tonnes	P/Annum	90.00	60.00	60.00
	101-150 tonnes		120.00	90.00	90.00
	151-250 tonnes		140.00	100.00	100.00
	Prime Mover		700.00	450.00	450.00
	Motor Grader (125HPL)		500.00	300.00	300.00
	Pavement Compactor		220.00	140.00	140.00
	Pavement Roller		220.00	140.00	140.00
	Low Loader		220.00	140.00	140.00
	Road Roller		220.00	140.00	140.00
	Tripping Trailer & Tractor		350.00	200.00	200.00
	Pay Loader		220.00	140.00	140.00
	Small Track- excavator		350.00	200.00	200.00
	Larger Track-excavator		500.00	300.00	300.00
	Vibrator Roller		220.00	140.00	140.00
	Wheel Loader		220.00	140.00	140.00
	Excavator Loader		220.00	140.00	140.00
	Wheel Tractor		220.00	140.00	140.00
	Air Compressor		220.00	140.00	140.00
	Static Roller (10-12)		220.00	140.00	140.00
	Plate Compactor		220.00	140.00	140.00
xii	Other Vehicles				
	Cesspit Emptier	P/Annum	500.00	300.00	300.00
	Hearse		220.00	140.00	140.00
	Towing Truck		140.00	80.00	80.00
	Roll-on Roll-off		90.00	45.00	45.00
	Tractors		220.00	140.00	140.00
	Non Governmental Institutions Registration				
	CAT A-Internationals NGOs/CSOs	One Time Payment	500.00	300.00	300.00
	CAT B-Local NGOs/CSOs		420.00	200.00	200.00
	CAT C-Community NGOs/CSOs		140.00	100.00	100.00

FINES							
Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
1	1430024	A	Building Offences				
		i	Penalty for development without permit	P/Case	50% of permit + principal	50% of permit+ principal	50% of permit+ principal
		ii.	Occupying Newly Completed Developments without Habitation Certificate				
		iii.	Penalty for Refurbishment/ Renovation without permit				
		iv.	Penalty for Violating 'Stop-Work' Order				
		v.	Installation of Radio/TV/Internet/Communication Mast & Others - Refusal to obtain permit				
		vi	Failure to comply with Enforcement Notice after elapsed Date	P/Day	\$200.00 cedi equivalent	\$200.00 cedi equivalent	\$200.00 cedi equivalent
		vii	Failure to obtain approval for sub-division or consolidation of Land Use - Commercial	P/Case	5,000.00	3,500.00	3,500.00
		viii	Failure to obtain approval for sub-division or consolidation of Land Use - Residential		2,000.00	1,200.00	1,200.00
		ix.	Obstructing Public Office holder from undertaking his/her mandated duties	P/Offence	50 penalty units	50 penalty units	50 penalty units
			Billboard/Signage Offences				
			CAT A - Wrongful siting	Per Case	200% of permit charge	-	150% of permit charge
			CAT B - Placement without permit				
2	1430027	i	Environmental Health/Safety/ Sanitation Offences				
			Defecating at unauthorized places	P/Case	200.00	150.00	150.00
			Urinating at unauthorized places		150.00	100.00	100.00
			Selling at unauthorized places		200.00	150.00	150.00
		ii	Indiscriminate disposal / burning of refuse				
			Industrial Area	P/Case	2,800.00	2,200.00	2,200.00
			Commercial Area		1,050.00	800.00	800.00
			Residential Area		900.00	400.00	400.00
			Office Area		750.00	-	300.00
		iii	Accumulation of Refuse				
			Industrial	P/Case	1,500.00	1,200.00	1,200.00
			Commercial		700.00	500.00	500.00
			Residential		500.00	300.00	300.00
		iv	Weedy grounds				
			Industrial	P/Case	3,500.00	1,200.00	2,000.00
			Business/Commercial premises		2,800.00	500.00	1,500.00
			Residential premises		650.00	300.00	400.00
		v	Refusal to Re-plant Tree (after property development)				
			Industrial/Commercial	P/Case	1,050.00	-	800.00
			Residential		500.00	-	300.00
		vi	Refusal to comply with Environmental Health Screening	P/Case	50% of the principal (in addition to principal)	-	50% of the principal (in addition to principal)
			Cutting of trees without permit	Per Tree	550.00	-	350.00
			Littering/Unauthorised Dumping of refuse				
			CAT A - Refuse Carriers	P/Case	380.00	-	350.00
			CAT B - Individual		280.00	-	250.00
		vii	Premises without Toilet Facility				
			Commercial	P/Case	1,500.00	1,200.00	1,200.00
			Residential		700.00	500.00	500.00

		Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		vii	Operating Establishment without				
			Handwashing Basin	P/Case	700.00	500.00	500.00
			Permit		700.00	500.00	500.00
			Health Certificate - (Chop Bars, Restaurants, Drinking Bars, etc.)		550.00	400.00	400.00
		vii	Selling of Dented/ Bloated Canned Products				
			Above 100 Pcs	P/Case	1,500.00	1,200.00	1,200.00
			Less than 100 Pcs		700.00	500.00	500.00
		viii	Refusal to pay for Environmental Health Permit (Hotels, Food Vendors, Bar operators, etc.		50% of amount owed + principal)	50% of amount owed + principal)	50% of amount owed + principal)
		ix	Noise Pollution				
			Industrial	P/Case	1,500.00	1,200.00	1,200.00
			Commercial		900.00	600.00	600.00
			Residential		500.00	300.00	300.00
			Extension of hours for occasions		350.00	250.00	250.00
			Cutting of trees without permit	Per/tree	550.00	300.00	300.00
3	1430023	i	Impounding Offences				
			Stray Animals				
			Collection - Sheep/ Goat/ Pigs/Dogs	P/Animal	1,200.00	800.00	800.00
			Collection - Donkey/ Horse/ Cow		1,800.00	1,200.00	1,200.00
			Feeding - Sheep/ Goats		200.00	100.00	100.00
			Feeding - Pigs		100.00	50.00	50.00
			Feeding - Dogs		100.00	50.00	50.00
			Feeding - Donkey/ Horse/Cow		300.00	100.00	100.00
4	1430034	i	Other Offences				
			Removal/Missing Property Number Plate	P/case	120% of replacement cost	120% of replacement cost	120% of replacement cost
			Removal/Destruction/Defacing of Street Name Signage		120% of replacement cost	120% of replacement cost	120% of replacement cost
			Destruction of Street Light Poles/Other road furniture		1,400.00	800.00	800.00
			Posting of bills at unauthorized places		300.00	250.00	250.00
			Refusal to pay basic rate		30% of amount owed + principal)	30% of amount owed + principal)	30% of amount owed + principal)
			Failure to pay BOP/Rent etc.(by August)		300.00	300.00	300.00
			Inciting a person not to pay rates		300.00	300.00	300.00
			False statement as regards the liability of a person to pay rates		1,200.00	1,200.00	1,200.00
			Refusal or failure for a person to supply information and wilfully obstruct any authorized person in the performance of functions		2,400.00	2,400.00	2,400.00
			Penalty for refusal of an employer to pay general or special rate deducted from an employee remuneration		3,000.00	3,000.00	3,000.00
			Penalty for unauthorised collection of rate		2,400.00	2,400.00	2,400.00
			Refusal by a person appointed by the rating authority as agent for the collection to render accounts within a stipulated time.		3,000.00	3,000.00	3,000.00
			Penalty in respect of offences by rate collectors		50% of cheque value	50% of cheque value	50% of cheque value
			Penalty for bounced cheques	P/Case	1,050.00	1,000.00	1,000.00
			Transfer of stalls/stores without Assembly approval	P/case	550.00	500.00	500.00
			Failure to vaccinate dogs	Per Dog	550.00	500.00	500.00
			Operating without certified licence (e.g., Electricians)	P/Case	30% of the permit charge(in addition to principal)	30% of the permit charge(in addition to principal)	30% of the permit charge(in addition to principal)
			Failure to obtain permit for burial		840.00	700.00	700.00
			Roadblock without Permit				

		Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
5	1430026		Retrieval Of Seized Tools/Machinery (For Various Offences)				
			1st Time	P/case	1,050.00	1,000.00	1,000.00
			2nd Time		1,750.00	1,500.00	1,500.00
			3rd Time		3,150.00	3,000.00	3,000.00
6	1430022		Traffic Offences				
		i.	Parking/Stopping/Waiting/Loading/Off -loading/Moving/Turning at unauthorized Places				
			Earth Moving Equipment	Per case	650.00	450.00	450.00
			Articulator Truck	P.hr/ case	450.00	300.00	300.00
			Tipper/Cargo Truck/Tractor	P.hr/case	350.00	250.00	250.00
			Pick-Up/ Cross-Country/SUVs Vehicle	Per case	280.00	200.00	200.00
			Saloon Car/Taxi		180.00	150.00	150.00
			Buses (Large)		350.00	250.00	250.00
			Trotro/Buses (Small)		280.00	200.00	200.00
			Motor bikes/Tricycles		64.00	50.00	50.00
			Push truck		15.00	10.00	10.00
		ii.	Riding bicycle and motorbike in the market	Per case	150.00	120.00	120.00
		iii.	Riding bicycle and motorbike on pedestrian walkways	Per case	150.00	120.00	120.00
		iv.	Clamping Charges (Obstruction /No Parking)				
			Heavy Duty (e.g. Articulated Trucks)	Per case	450.00	300.00	300.00
			Medium Heavy Duty Vehicles (Kia Trucks and Buses)		180.00	170.00	170.00
			Private/Light Vehicle (e.g. Saloon/4x4/ Pick-up)		150.00	150.00	150.00
			Taxi		80.00	70.00	70.00
			Dump Trucks (Tipper Trucks)		280.00	200.00	200.00
			Tricycles		64.00	50.00	50.00
		v.	Towing Charges				
			Private Vehicles (e.g. Saloon/SUVs)	Per case	270.00	250.00	250.00
			Light Heavy Vehicles(Kia Trucks&Buses)		350.00	300.00	300.00
			Dump Trucks (Tipper Trucks)		450.00	350.00	350.00
			Heavy Duty (e.g. Articulated Trucks)		700.00	500.00	500.00
			Tricycle motors		45.00	30.00	30.00
		vi.	Impounded Vehicle	Overnight	64.00	50.00	50.00
		vii.	Refusal to obtain vehicle sticker				
			CAT A - Articulated/ Tipper Trucks	Per case	180.00	150.00	150.00
			CAT B - Commercial Vehicles		105.00	80.00	80.00
		viii.	Refusal to emboss sticker		280.00	200.00	200.00
		ix.	Refusal to acquire Taxi Driver Licence		64.00	50.00	50.00
7	1430025		Unauthorised Diversion				
		i.	Diversion of river/stream course	Per case	15,000.00	10,000.00	10,000.00
		ii.	Diversion of drains		7,000.00	5,000.00	5,000.00
		iii.	Channelling of sewage waste into drains		7,000.00	5,000.00	5,000.00
8	1430029		Illegal/Un-licenced Activities				
		i	Gold Buying & Sales	Per case	15,000.00	10,000.00	10,000.00
		ii	Logging and sale of logs		15,000.00	10,000.00	10,000.00
		iii.	Mining (Galamsey)		25,000.00	20,000.00	20,000.00
		iv.	Production and sale of Armunitions		20,000.00	15,000.00	15,000.00
		v	Quarry Operations		15,000.00	10,000.00	10,000.00
		vi	Sand Winning		15,000.00	10,000.00	10,000.00
LICENSES/PERMITS							

Resolved by the Tarkwa Nsuaem Municipal Assembly by the virtue of part V of the Local Governance Act, 2016 (Act 936), particularly sections 137, 138, 139, 140 and the guidelines for charging Licenses for the provision of services and facilities, issued by the Minister of Local Government and Rural Development, the underlisted Licenses be charged and levied by the Tarkwa Nsuaem Municipal Assembly for the financial year, 1st January, 2026 to 31st December, 2026.

BUSINESS LICENSES					Municipal Threshold	Years	
Main Item	Code	Sub Item	Description of Item	Unit of Measure		2025	2026
1	1422111		Abattoir (Private)				
			CAT A - Industrial Setting (Large)	P/Annum	1,350.00	600.00	600.00
			CAT B - Industrial Setting (Medium)		975.00	500.00	500.00
			CAT C - Industrial Setting (Small)		750.00	450.00	450.00
			CAT D - Slaughter House (Large)		500.00	300.00	300.00
			CAT E - Slaughter House (Medium)		370.00	200.00	200.00
			CAT F - Slaughter House (Small)		250.00	150.00	150.00
			CAT G - Others		130.00	100.00	100.00
2	1422011		Adinkra Designers/Kente/Smock Weavers & Sellers				
			CAT A - Weavers & Sellers (Large)	P/Annum	750.00	600.00	600.00
			CAT B - Weavers Only (Large)		350.00	300.00	300.00
			CAT C - Sellers Only (Large)		600.00	450.00	450.00
			CAT D - Weavers & Sellers (Medium)		500.00	350.00	350.00
			CAT E - Weavers Only (Medium)		140.00	100.00	100.00
			CAT F - Sellers Only (Medium)		210.00	150.00	150.00
			CAT G - Weavers & Sellers (Small)		130.00	75.00	75.00
			CAT H - Weavers Only (Small)		100.00	60.00	60.00
			CAT I - Sellers Only (Small)		130.00	75.00	75.00
3	1422046		Advertising Companies				
			CAT A - Platinum (minimum of 10 staff)	P/Annum	2,100.00	1,200.00	1,200.00
			CAT B - Gold (minimum of 5 staff)		1,500.00	800.00	800.00
			CAT C - Silver (minimum of 3 staff)		970.00	450.00	450.00
			CAT D - Bronze (Below of 3 staff)		450.00	250.00	250.00
4	1422271		Agro Chemical/Farm Inputs Dealers				
			CAT A - Manufacturers/ Importers/ Distributors/Retailers	P/Annum	1,800.00	850.00	850.00
			CAT B - Importers /Distributors/ Retailers		1,600.00	550.00	550.00
			CAT C - Manufacturers & Importers		1,350.00	450.00	450.00
			CAT D - Manufacturers & Distributors		1,050.00	400.00	400.00
			CAT E - Distributors & Retailers		900.00	350.00	350.00
			CAT F - Manufacturers		700.00	250.00	250.00
			CAT G - Importers		550.00	200.00	200.00
			CAT H - Distributors		400.00	150.00	150.00
			CAT I - Retailers		250.00	120.00	120.00
5	1422170		Agro Machine Dealers				
			CAT A - Importers, Distributors & Retailers	P/Annum	1,900.00	1,500.00	1,500.00
			CAT B - Importers & Distributors		1,500.00	1,200.00	1,200.00
			CAT C - Manufacturers, Distributors, Retailers		1,875.00	1,400.00	1,400.00
			CAT D - Manufacturers & Distributors		1,200.00	1,000.00	1,000.00
			CAT E - Distributors & Retailers		970.00	600.00	600.00
			CAT F - Manufacturers		750.00	400.00	400.00
			CAT G - Importers		600.00	300.00	300.00
			CAT H - Distributors		450.00	250.00	250.00
			CAT I - Retailers		300.00	120.00	120.00
6	1422277	i	Airline Offices/Operators				
			CAT A - Non-African Carriers	P/Annum	14,000.00	6,500.00	6,500.00
			CAT B - Local & Regional Carriers		13,000.00	6,000.00	6,000.00
			CAT C - African Carriers		12,000.00	5,000.00	5,000.00
			CAT D - Local Carriers		10,000.00	4,500.00	4,500.00
			CAT E - Agents of Airlines		700.00	400.00	400.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		ii	Airport Operators				
			CAT A -International		50,000.00	N/A	N/A
			CAT B - Domestic		30,000.00		
		iii.	Air Strip Operators		10,000.00		
7	1422032		Akpeteshie (Liquor) Dealers				
		i.	Manufacturers (Distillers)				
			CAT A - Large Scale		700.00	600.00	600.00
			CAT B - Medium Scale		280.00	200.00	200.00
			CAT C - Small Scale		140.00	100.00	100.00
		ii.	Akpeteshie Distributors				
			CAT A - Large Scale	P/Annum	700.00	550.00	550.00
			CAT B - Medium Scale		280.00	180.00	180.00
			CAT C - Small Scale		140.00	100.00	100.00
		iii.	Akpeteshie Sellers/Home Based /Farm Site				
			CAT A - Pito (Daily Brewing)		100.00	60.00	60.00
			CAT B - Palm Wine Tappers		70.00	60.00	60.00
			CAT C - Akpeteshie Sellers only		130.00	80.00	80.00
8	1422277		Aluminium Fabricators (Doors/Windows)				
			CAT A - Large Scale	P/Annum	2,800.00	1,400.00	1,400.00
			CAT B - Medium Scale		2,600.00	1,100.00	1,100.00
			CAT C - Small Scale		1,400.00	500.00	500.00
			CAT D - Others		700.00	300.00	300.00
9	1422278		Aluminium Pot Dealers ('Dadesen')				
			CAT A - Manufacturers	P/Annum	280.00	200.00	200.00
			CAT B - Distributors		250.00	120.00	120.00
			CAT C - Retailers		160.00	60.00	60.00
10	1422021		Aluminium Manufacturing				
			CAT A - Smelting	P/Annum	22,400.00	12,000.00	12,000.00
			CAT B - Multiple Product Lines		17,000.00	7,800.00	7,800.00
			CAT C - Roofing Sheets only		10,000.00	4,000.00	4,000.00
			CAT D - Saucepan		6,000.00	2,000.00	2,000.00
11	1422112		Aluminium Product Distributors				
			CAT A - Large Scale	P/Annum	900.00	500.00	500.00
			CAT B - Medium Scale		450.00	250.00	250.00
			CAT C - Small Scale		210.00	200.00	200.00
12	1422112		Aluminium Product Retailers				
			Category A - Store (Large)	P/Annum	210.00	130.00	130.00
			Category B - Container/Kiosk (Medium)		140.00	80.00	80.00
			Category C - Table Top (Small)		100.00	50.00	50.00
13	1422151		Ambulance Service Providers				
			CAT A - Large Scale (Above 5 Vehicles)	P/Annum	350.00	250.00	250.00
			CAT B - Medium Scale (3-5 Vehicles)		150.00	100.00	100.00
			CAT C - Small Scale (1-2 Vehicles)		75.00	50.00	50.00
14	1422162		Art Gallery				
			CAT A - Own Facility with multi-services	P/Annum	400.00	280.00	280.00
			CAT B - Own Facility with limited-services		280.00	175.00	175.00
			CAT C - Own Facility only		250.00	150.00	150.00
			CAT D - Rented space		210.00	125.00	125.00
15	1422163		Arts & Handicraft Dealers				
			CAT A - Importers	P/Annum	2,100.00	1,200.00	1,200.00
			CAT B - Exporters		600.00	300.00	300.00
			CAT C - Producers (Large)		1,300.00	600.00	600.00
			CAT D - Producers (Medium)		600.00	350.00	350.00
			CAT E - Producers (Small)		280.00	120.00	120.00

	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
			CAT F - Retailers Only	P/Annum	500.00	250.00	250.00
			CAT G - Container/Kiosk		450.00	180.00	180.00
			CAT H - Table Top		220.00	60.00	60.00
16	1422281		Artisans (With Municipal Tag)				
			Masons, Carpenters, Plumbers, Electricians, Painters, Steel Benders, Tile Layers etc.	P/Annum			
			CAT 'A'		350.00	200.00	200.00
			CAT 'B'		250.00	150.00	150.00
17	1422164		Auctioning Firms/Agencies/ Auctioneers				
			CAT. A	P/Annum	1,900.00	1,200.00	1,200.00
			CAT. B		1,400.00	800.00	800.00
			CAT. C		970.00	450.00	450.00
			CAT. D		500.00	250.00	250.00
18	1422052		Auto Mechanics/ Electricians/Sprayers Etc				
		i.	Air Condition Mechanics	P/Annum			
			CAT A - Formal Company		900.00	450.00	450.00
			CAT B - Informal Garage with Shop		500.00	250.00	250.00
			CAT C - Informal Garage without Shop		350.00	180.00	180.00
			CAT D - Others		130.00	80.00	80.00
		ii.	Arc Welders				
			CAT A - Fuel and Water Tankers, Truck Builders		600.00	320.00	320.00
			CAT B - Light vehicle repairs, Container Shops and Iron Gates		320.00	180.00	180.00
		iii.	Argon (Aluminium) Welders				
			Argon (Aluminium) Welders		220.00	80.00	80.00
		iv.	Auto Body Repairers				
			CAT A - Formal Company		2,800.00	1,500.00	1,500.00
			CAT B - Informal Garage with Shop		2,100.00	750.00	750.00
			CAT C - Informal Garage without Shop		1,400.00	500.00	500.00
			CAT D - Others		1,000.00	300.00	300.00
		v.	Auto Electricians				
			CAT A - With Battery Charging		140.00	75.00	75.00
			CAT B - Without Battery Charging		100.00	60.00	60.00
		vi.	Auto Mechanics				
			CAT A - Heavy Duty Earthmoving Equipment		500.00	250.00	250.00
			CAT B - Heavy Duty Trucks		280.00	150.00	150.00
			CAT C - Light Duty Trucks (3 to 5 tonnes)		210.00	100.00	100.00
			CAT D - Light Duty Vehicles (Below 3 tonnes)		130.00	80.00	80.00
		vii.	Auto Sprayers				
			CAT A - Spraying and Oven		600.00	350.00	350.00
			CAT B - Spraying without Oven		500.00	250.00	250.00
		viii.	Auto Upholstery				
			CAT A - Moulding and Seat Cover Sewing		140.00	90.00	90.00
			CAT B - Seat Cover Sewing		100.00	80.00	80.00
		ix.	Vulcanisers				
			CAT A - Tyre Repairs, Wheel Balancing, Alignment and Washing Bay		525.00	200.00	200.00
			CAT B - Tyre Repairs, Wheel Balancing and Alignment		300.00	120.00	120.00
			CAT C - Wheel Balancing and Alignment		150.00	80.00	80.00
			CAT D - Tyre Repairs only		90.00	50.00	50.00
		x.	Brake Specialist		100.00	60.00	60.00
		xi.	Carburettor Specialist	P/Annum	100.00	60.00	60.00
		xii.	Plastic Welders and Fabricators		100.00	60.00	60.00
		xiii.	Radiator Specialist		100.00	60.00	60.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		xiv.	Multiple Service Providers for Auto Works				
			CAT A - Large Scale		210.00	150.00	150.00
			CAT B - Medium Scale		160.00	80.00	80.00
			CAT C - Small Scale		130.00	60.00	60.00
		xv	Windscreen Repairers				
			CAT 'A'		210.00	100.00	100.00
			CAT 'B'		190.00	80.00	80.00
			CAT 'C'		130.00	60.00	60.00
19	1422270	A	Automobile & Part Dealers				
			Automobile Companies				
		i.	Vehicle Importers/Sales (Brand New)				
			CAT A - Vehicle Assembling and Sale		32,000.00	16,000.00	16,000.00
			CAT B - Heavy Duty Equipment/Vehicle Sales		13,000.00	5,500.00	5,500.00
			CAT C - Light Duty Equipment/Vehicle Sales		9,400.00	4,000.00	4,000.00
		ii.	Saloon & Sub Urban Vehicles (SUVs) Sales				
			CAT A - Large Scale (Branded Companies)		13,000.00	8,000.00	8,000.00
			CAT B - Medium Scale(Unbranded Companies)		9,450.00	5,000.00	5,000.00
			CAT C - Small Scale (Unbranded Companies)		6,000.00	3,500.00	3,500.00
			CAT D - Sales Outlets with showrooms		2,800.00	1,500.00	1,500.00
		B	Automobile Companies				
		i	Used Vehicle Sales (Second-hand Car Dealers)				
			CAT A - Large Scale (Above 50 Vehicles)		2,800.00	1,800.00	1,800.00
			CAT B - Medium Scale (20-49 Vehicles)		2,600.00	1,200.00	1,200.00
			CAT C - Small Scale (Below 20 Vehicles)		1,400.00	800.00	800.00
		ii.	Heavy Equipment Hiring Services				
			CAT A - Mining Equipment (Large)		13,000.00	8,000.00	8,000.00
			CAT B - Mining Equipment (Small)		4,500.00	3,500.00	3,500.00
			CAT C - Construction Equipment (Road & Building- Large)		9,700.00	6,500.00	6,500.00
			CAT D - Construction Equipment (Road & Building - Small)		2,200.00	2,000.00	2,000.00
			CAT E - Others		1,000.00	800.00	800.00
		iii.	Vehicle Assembling & Manufacturing Dealers				
			CAT A - Foreign	P/Annum	22,000.00	18,000.00	18,000.00
			CAT B - Local		12,000.00	10,000.00	10,000.00
		iv.	Bolt and Nut Dealers				
			CAT A - Shop		140.00	100.00	100.00
			CAT B - Table Top		130.00	50.00	50.00
		v	Spare Parts Sales Outlets (New)				
			CAT A - Importers/Wholesalers Only		1,300.00	1,200.00	1,200.00
			CAT B - Wholesalers Only		750.00	500.00	500.00
			CAT C - Retailers (Large)		400.00	200.00	200.00
			CAT D - Retailers (Medium)		280.00	120.00	120.00
			CAT E - Retailers (Small)		130.00	60.00	60.00
		vi	Spare Parts Sales Outlets (Secondhand)				
			CAT A - Second-Hand Engine Shops		750.00	350.00	350.00
			CAT B - Retailers (Large)		400.00	200.00	200.00
			CAT C - Retailers (Medium)		280.00	150.00	150.00
			CAT D - Retailers (Small)		160.00	80.00	80.00
			CAT E - Kiosk/Tabletop		100.00	40.00	40.00
		vii	Tyre/Battery Dealers – New				
			CAT A - Wholesale		2,700.00	1,350.00	1,350.00
			CAT B - Retail (Large)		1,400.00	750.00	750.00
			CAT C - Retail (Medium)		370.00	250.00	250.00
			CAT D - Retail (Small)		230.00	160.00	160.00

Main Item	Code	Sub Item	Item Description	Unit of Measure		2025	2026
		viii.	Tyre/Battery Dealers – Used				
			CAT A - Wholesale	P/Annum	2,250.00	800.00	800.00
			CAT B - Retail (Large)		1,300.00	550.00	550.00
			CAT C - Retail (Medium)		450.00	300.00	300.00
			CAT D - Retail (Small)		150.00	120.00	120.00
		ix.	Windscreen Dealers				
			CAT 'A'		500.00	300.00	300.00
			CAT 'B'		350.00	200.00	200.00
			CAT 'C'		210.00	150.00	150.00
20	1422279		Bags and Suitcases Dealers				
			CAT A - Large Scale	P/Annum	500.00	200.00	200.00
			CAT B - Medium Scale		280.00	150.00	150.00
			CAT C - Small Scale		140.00	60.00	60.00
21	1422168		Babering Shops / Operators				
			CAT A - Barbering & Grooming Services	P/Annum	750.00	500.00	500.00
			CAT B - Large Shop (above 5 points)		450.00	150.00	150.00
			CAT C - Medium Shop (3-5 points)		300.00	120.00	120.00
			CAT D - Small Shop (1-2 points)		150.00	80.00	80.00
			CAT E - Mobile/Certified 'Wanzam' Operators		50.00	35.00	35.00
			CAT F - Barbering accessory shop		150.00	80.00	80.00
22	1422009		Bakeries				
			CAT A - Large Scale (Industrial operations)	P/Annum	1,000.00	600.00	600.00
			CAT B - Medium Scale		450.00	300.00	300.00
			CAT C - Small Scale		210.00	150.00	150.00
23	1422289		Beads Dealers				
			CAT A - Producers/Wholesalers/ Retailers	P/Annum	150.00	120.00	120.00
			CAT B - Producers Only		120.00	80.00	80.00
			CAT C - Retailers Only		75.00	50.00	50.00
			CAT D - Retailers (Tabletop)		45.00	30.00	30.00
24	1402067		Beer/Wine/Spirits/Soft Drinks Sales				
			CAT A - Depots	P/Annum	2,200.00	1,300.00	1,300.00
			CAT B - Wholesale & Retail		2,100.00	1,200.00	1,200.00
			CAT C - Wholesale		1,400.00	700.00	700.00
			CAT D -Retail (Large)		750.00	500.00	500.00
			CAT E - Retailers (Medium)		450.00	250.00	250.00
			CAT F -Retail (Small)		220.00	150.00	150.00
25	1422133		Bet & Game Centres				
		i	Casino Operations	P/Annum	7,000.00	5,000.00	5,000.00
		ii	Sports Betting Operations				
			CAT A - Online Betting		6,000.00	3,500.00	3,500.00
			CAT B - Online + Brick & Mortar/Land Base		4,800.00	2,500.00	2,500.00
			CAT C - Brick and Mortar		3,500.00	1,400.00	1,400.00
		iii.	Route Operations (Console/consul Games)				
			CAT 'A'		5,000.00	2,800.00	2,800.00
			CAT 'B'		4,620.00	2,500.00	2,500.00
			CAT 'C'		1,900.00	1,200.00	1,200.00
			CAT D-Slot Machine (Per Machine)		550.00	300.00	300.00
26	1422010	i	Bicycles/Tricycles/Motorcycles Dealers (Brand New)				
			CAT A - Importers/Wholesalers	P/Annum	2,100.00	1,300.00	1,300.00
			CAT B - Sales Outlets (Large)		1,000.00	550.00	550.00
			CAT C - Sales Outlets (Small-Medium)		600.00	350.00	350.00
			CAT D - Tricycles Only		400.00	300.00	300.00
			CAT E - Bicycles Only		320.00	200.00	200.00
		ii	Bicycles/Tricycles/Motorcycle Dealers (Second-hand)				
			CAT A - Large Scale		750.00	400.00	400.00
			CAT B - Medium Scale		520.00	250.00	250.00
			CAT C - Small Scale		300.00	150.00	150.00

Main Item	Code	Sub Item	Item Description	Unit of Measure		2025	2026
		iii.	Bicycles/Tricycles/Motorcycles and Parts Sales				
			CAT A - Multiple Products	P/Annum	350.00	250.00	250.00
			CAT B - Motorcycle/Tricycle with Parts		320.00	200.00	200.00
			CAT C - Motorcycle/Tricycles		260.00	150.00	150.00
			CAT D - Bicycle with Parts		210.00	120.00	120.00
			CAT E - Bicycles		140.00	80.00	80.00
		iv.	Bicycle Tricycle/ Motorcycle Repairers				
			CAT A - Tricycle/ Motorcycle		120.00	80.00	80.00
			CAT B - Motorcycle		90.00	50.00	50.00
			CAT C - Bicycle		50.00	30.00	30.00
27	1422040		Bill Boards/Outdoor Adverts	Dependent on class of access			
		i.	Bill Boards (e.g. Road Arches, Unipole spectacular, LEDs, Building wrap or Wall Drape signs, Vehicular Adverts, Banners)				
			CAT A - Class A1 (Along First Class Routes)-Adiewoso to Bogoso Junc. Along the main highway	Per Annum/ m ²	70.00	66.00	66.00
			CAT B - Class A2- Within Tarkwa & Nsuta Urban council inter-link roads		60.00	57.00	57.00
			CAT C - Class A3 -All other communities		52.00	47.00	47.00
			Multi-faced bill boards		30% rebate on fee	30% rebate on fee	30% rebate on fee
			Other Adverts				
		ii.	Aerial Adverts - Planes, Balloons etc	(Per Day)	225.00	100.00	100.00
		iii.	Bus Stop Shelters				
			CAT A - Class A1	P/Annum	730.00	600.00	600.00
			CAT B - Class A2		480.00	350.00	350.00
			CAT C - Class A3		340.00	250.00	250.00
		iv.	Flag Poles				
			CAT A - Class A1		530.00	450.00	450.00
			CAT B - Class A2		438.00	300.00	300.00
			CAT C - Class A3		400.00	200.00	200.00
28		i	Group Directional Signs				
			CAT A - Class A1	P/Annum	7,870.00	4,500.00	4,500.00
			CAT B - Class A2		7,350.00	3,500.00	3,500.00
			CAT C - Class A3		6,370.00	3,000.00	3,000.00
		ii	Lamp post Advert (Street Light Poles)				
			Lamp post Advert (Street Light Poles)		340.00	150.00	150.00
		iii.	Banners/Posters				
			Posters	P/Day	9.00	5.00	5.00
			Banners		9.00	5.00	5.00
			Structures on Designated Spectacular Sites	P/Annum	Fee Based on a Bid / Auction Process	Fee Based on a Bid / Auction Process	Fee Based on a Bid / Auction Process
		iv.	Others (Not categorised above)	Per sq/m P/Annum			
			Others (Not categorised above)		56.00	30.00	30.00
			Refusal to remove banners after license period elapsed		500.00	350.00	350.00
			Billboards & Other adverts renewal		50% of permit fee	50% of permit fee	50% of permit fee
29	1422173		Lath turning Operations (Lath Turning Shops, Blacksmith /Key Cutters				
			Lath Turning Shops (Lath turners)	P/Annum	180.00	100.00	100.00
			Blacksmith		140.00	70.00	70.00
			Key Cutters		80.00	60.00	60.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
30	1422053		Blocks & Concrete Producers				
			CAT A - Large Scale (Concrete Mixtures and Wares)	P/Annum	3,500.00	2,500.00	2,500.00
			CAT B - Large Scale (Machine and manual for design blocks)		1,000.00	700.00	700.00
			CAT C - Medium Scale (Machine for blocks only)		900.00	500.00	500.00
			CAT D - Small Scale (Manual blocks only)		650.00	400.00	400.00
			CAT E - Small Scale (Manual design blocks/columns only)		500.00	250.00	250.00
			CAT F - Tiles/Pavement Blocks and Terrazzo Works (Chipping)		220.00	150.00	150.00
31	1422021		Boat/Canoe Dealers (Manufacturers)				
			CAT A - Importers	P/Annum	300.00	250.00	250.00
			CAT B - Local Producers		250.00	150.00	150.00
32	1422174		Boat/Canoe Operators				
			CAT A - Large Scale	P/Annum	350.00	100.00	100.00
			CAT B - Medium Scale		280.00	80.00	80.00
			CAT C - Small Scale		140.00	50.00	50.00
33	1422280		Book, Stationery, Office Equipment, Computer & Accessory, etc. Shops				
			CAT A - Book Shops, Stationeries, Office Equipment, Computer & Accessories	P/Annum	6,000.00	4,000.00	4,000.00
			CAT B - Computer, Accessories, Office Equipment, Stationery		3,500.00	1,750.00	1,750.00
			CAT C - Computer & Accessories, Office Equipment		2,800.00	1,500.00	1,500.00
			CAT D - Medium size of CAT C		1,400.00	700.00	700.00
			CAT E - Book Shops, Stationeries		2,100.00	1,100.00	1,100.00
			CAT F - Stationeries, Office Equipment		1,400.00	700.00	700.00
			CAT G - Medium size of CAT E		900.00	350.00	350.00
			CAT H - Office Equipment Only		1,000.00	500.00	500.00
			CAT I - Stationery Only		500.00	250.00	250.00
			CAT J - Books Only		210.00	80.00	80.00
			CAT K - Table Top/Truck Pusher		100.00	40.00	40.00
			CAT L - Mobile Vans		280.00	100.00	100.00
34	1422273		Boutiques (Including African Wear)				
			CAT A - Large Scale	P/Annum	2,800.00	1,500.00	1,500.00
			CAT B - Medium Scale		1,400.00	850.00	850.00
			CAT C - Small Scale		700.00	350.00	350.00
			CAT D - Branches of CAT A & B		280.00	150.00	150.00
			CAT E - Others		140.00	100.00	100.00
35	1422001		Breweries				
			CAT 'A'	P/Annum	45,000.00	32,000.00	23,000.00
			CAT 'B'		21,000.00	15,000.00	15,000.00
			CAT 'C'		13,000.00	7,500.00	7,500.00
			CAT 'D'		7,500.00	4,500.00	4,500.00
36	1422113		Bridal Homes				
			CAT 'A'	P/Annum	2,100.00	1,700.00	1,700.00
			CAT 'B'		1,400.00	800.00	800.00
			CAT 'C'		370.00	300.00	300.00
37	1422114		Butcher's Licence				
			CAT A - Master Butcher	P/Annum	120.00	100.00	100.00
			CAT B - Butcher		80.00	65.00	65.00
38	1422176	i	Building Materials (Distributor/ Wholesaler/ Retailers)				
			CAT A - Distributor/Wholesaler (Large)	P/Annum	5,000.00	4,000.00	4,000.00
			CAT B - Distributor/Wholesaler (Medium)		2,100.00	1,750.00	1,750.00
			CAT C - Wholesaler (Medium)		1,700.00	1,200.00	1,200.00
			CAT D - Wholesaler (Small)		900.00	600.00	600.00
		ii	Building Material Dealers – Finishing				
			CAT A - Large Scale		3,200.00	2,200.00	2,200.00
			CAT B - Medium Scale		1,575.00	1,200.00	1,200.00
			CAT C - Small Scale (Cont./ Kiosk)		900.00	600.00	600.00
			CAT D - Very Small Scale		200.00	150.00	150.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		iii.	Roofing Material Dealers				
			CAT A - Manufacture/Sales	P/Annum	2,200.00	1,800.00	1,800.00
			CAT B - Sales & Installation		1,500.00	1,000.00	1,000.00
39	1422008		Business Centres				
			CAT A - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations with Internet Service	P/Annum	6,000.00	4,000.00	4,000.00
			CAT B - Internet, Word Processing, Printing and Copying Services plus above 20 Work stations		2,800.00	1,500.00	1,500.00
			CAT C - Internet, Word Processing, Printing and Copying Services plus 11-20 Work stations		1,300.00	800.00	800.00
			CAT D - Internet, Word Processing, Printing and Copying Services plus below 11 Work stations		280.00	250.00	250.00
			CAT E - Secretarial Services (Word Processing, Printing and Copying Services)		210.00	200.00	200.00
40	1422021		Cable Manufacturers				
			CAT 'A'	P/Annum	12,000.00	10,000.00	10,000.00
			CAT 'B'		9,000.00	8,000.00	8,000.00
			CAT 'C'		8,295.00	6,500.00	6,500.00
41	1422011		Cane Product Weavers				
			CAT 'A'	P/Annum	280.00	100.00	100.00
			CAT 'B'		210.00	80.00	80.00
			CAT 'C'		140.00	60.00	60.00
42	1422178		Car Washing Bay				
			CAT A - Jet Washing, Restaurant and Drinking Facility	P/Annum	950.00	500.00	500.00
			CAT B - Jet Washing and Drinking Facility		600.00	350.00	350.00
			CAT C - Jet Washing Only		500.00	300.00	300.00
			CAT D - Manual Washing with other Facilities		350.00	200.00	200.00
			CAT E - Manual Washing		280.00	150.00	150.00
43	1422021		Canopy Producers				
			CAT A - Tarpaulin Fabric Sewing and metal Fabricators	P/Annum	350.00	250.00	250.00
			CAT B - Metal Fabricators		220.00	150.00	150.00
			CAT C - Fabric Sewing		75.00	50.00	50.00
44	1422179		Carpentry Workshops				
			CAT A - Furniture Large Scale	P/Annum	750.00	500.00	500.00
			CAT B - Furniture Medium Scale		280.00	150.00	150.00
			CAT C - Furniture (plus upholstery - Medium)		210.00	120.00	120.00
			CAT D - Furniture (plus upholstery - Small)		130.00	80.00	80.00
			CAT E - Minor Works		90.00	50.00	50.00
45	1422191		Casket & Coffin Dealers				
			CAT A - Importers	P/Annum	2,800.00	2,500.00	2,500.00
			CAT B - Industrial (Manufacture & Sale)		1,400.00	1,200.00	1,200.00
			CAT C - Manual (Manufacture & Sale)		370.00	300.00	300.00
			CAT D - Sales Outlets		140.00	120.00	120.00
			CAT E - Manufacturers Only		130.00	80.00	80.00
46	1422181		Contracted Caterers (e.g. School Feeding)				
			CAT A - Above 1,000 pupils	P/Annum	700.00	300.00	300.00
			CAT B - Above 500 to 1,000 pupils		600.00	200.00	200.00
			CAT C - Up to 500 pupils		400.00	150.00	150.00
47	1422287		CD Sellers (Audio/Video)				
			CAT A - Shops	P/Annum	350.00	150.00	150.00
			CAT B - Table Tops		100.00	40.00	40.00
			CAT C - Mobile Vans		60.00	35.00	35.00
48	1422183		Cement & Limestone Factories				
			CAT 'A'	P/Annum	90,000.00	50,000.00	50,000.00
			CAT 'B'		65,000.00	35,000.00	35,000.00
			CAT 'C'		28,000.00	15,000.00	15,000.00
49	1422184		Ceramics/Pottery Producers				
			CAT 'A'	P/Annum	130.00	80.00	80.00
			CAT 'B'		90.00	60.00	60.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
50	1422185		Ceremonial Hiring Services				
			CAT A - Multi Services	P/Annum	7,000.00	4,500.00	4,500.00
			CAT B - Canopies , Chairs, Tables , cutlery, Glasses, Plates, mattress		1,300.00	750.00	750.00
			CAT C - Canopies, Chairs, Tables		600.00	350.00	350.00
			CAT D - Single Item of above		130.00	80.00	80.00
			CAT E - Recreational/social facilities (large)		1,950.00	1,200.00	1,200.00
			CAT F - Recreational/social facilities (Medium)		1,300.00	750.00	750.00
			CAT G - Recreational/social facilities (Small)		950.00	500.00	500.00
			CAT H - Spinners (Large)		280.00	200.00	200.00
			CAT I - Spinners (Small)		130.00	100.00	100.00
			CAT J - Live Band		500.00	350.00	350.00
			CAT K - Musical/Dance Groups		350.00	250.00	250.00
51	1422186		Chandlery (shipping supplies) Services				
			CAT 'A'	P/Annum	6,000.00	3,000.00	3,000.00
			CAT 'B'		4,500.00	1,750.00	1,750.00
			CAT 'C'		1,300.00	550.00	550.00
			CAT 'D'		650.00	350.00	350.00
			CAT 'E'		370.00	250.00	250.00
52	1422187		Cigarette Dealers				
			CAT A - Importers / Wholesalers	P/Annum	7,000.00	5,000.00	5,000.00
			CAT B - Distributors		2,100.00	1,500.00	1,500.00
			CAT C - Retailers		1,300.00	900.00	900.00
53	1422054		Cleaning Companies				
			CAT A - Household/Office (Large)	P/Annum	2,800.00	1,800.00	1,800.00
			CAT B - Household/Office (Medium)		1,950.00	1,000.00	1,000.00
			CAT C - Household/Office (Small)		1,000.00	750.00	750.00
			CAT D - Household/Office (Very Small)		500.00	350.00	350.00
54	1422059		Cocoa Residue Buying Companies				
			CAT 'A'	P/Annum	600.00	400.00	400.00
			CAT 'B'		500.00	300.00	300.00
55	1422188		Cocoa/ Shea Nut/Cotton/ Rubber/Other Cash Crops Buying Companies				
			CAT A - Large Scale (Mother Company)-PBC, OLAM	P/Annum	9,450.00	5,000.00	5,000.00
			CAT B - Medium Scale (Mother Company)-Diaby, Amajaro, etc.		6,000.00	3,500.00	3,500.00
			CAT C - Medium Scale (Agent)		2,800.00	1,500.00	1,500.00
			CAT D - Small Scale (Agent)		1,400.00	800.00	800.00
56	1422189		Coconut Oil Production/Sales				
			CAT A - Company (Large Scale)	P/Annum	2,100.00	1,800.00	1,800.00
			CAT B - Company (Medium Scale)		1,000.00	800.00	800.00
			CAT C - Company (Small Scale)		520.00	400.00	400.00
			CAT D - Individuals		150.00	120.00	120.00
57	1422190	i	Coffee/Cashew Buying Companies				
			Large Scale (Mother Company)	P/Annum	5,000.00	3,000.00	3,000.00
			Medium Scale (Mother Company)		1,400.00	1,000.00	1,000.00
			Small Scale- (Agent)		350.00	250.00	250.00
		ii	Cola Nut Buying Companies				
			CAT A - Large Scale	P/Annum	280.00	200.00	200.00
			CAT B - Medium Scale		190.00	150.00	150.00
			CAT C - Small Scale		130.00	100.00	100.00
58	1422115		Cold Storage Facilities				
		i.	Importers with Own/Rented Cold Storage Facilities				
			CAT A - Above 2500 Metric Tonnes	P/Annum	7,500.00	5,000.00	5,000.00
			CAT B - 2001 to 2500 Metric Tonnes		7,000.00	4,500.00	4,500.00
			CAT C - 1501 to 2000 Metric Tonnes		4,000.00	2,500.00	2,500.00
			CAT D - 1001 to 1500 Metric Tonnes		3,500.00	2,000.00	2,000.00
			CAT E - 501 to 1000 Metric Tonnes		2,800.00	1,500.00	1,500.00
			CAT F - Up to 500 Metric Tonnes		1,700.00	1,000.00	1,000.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		ii.	Non-Importers with Rented Cold Storage Facilities (Local)				
			CAT A - Above 1000 Metric Tonnes	P/Annum	1,950.00	1,200.00	1,200.00
			CAT B - 501 to 1000 Metric Tonnes		1,700.00	1,000.00	1,000.00
			CAT C - Up to 500 Metric Tonnes		1,300.00	700.00	700.00
		iii.	Non-Importers with Containerised Cold Storage Facilities (Local)				
			CAT A - 40 Footer Container	P/Annum	1,785.00	1,000.00	1,000.00
			CAT B - 20 Footer Container		600.00	400.00	400.00
			CAT C - Below 20 Footer Container		400.00	250.00	250.00
			CAT D - Fabricated facility (Retail Large)		320.00	200.00	200.00
			CAT E - Fabricated facility (Retail Medium)		160.00	100.00	100.00
			CAT F - Fabricated facility (Retail Small)		120.00	80.00	80.00
			CAT G - Deep freezer		90.00	60.00	60.00
59	1422045		Commercial Houses/Departmental Stores/ Provision Stores				
			CAT A - Mall (Large)	P/Annum	75,000.00	55,000.00	55,000.00
			CAT B - Mall (Medium)		30,000.00	20,000.00	20,000.00
			CAT C - Branches of A or B		14,000.00	8,500.00	8,500.00
			CAT D - Supermarkets (Large Size)		5,000.00	3,500.00	3,500.00
			CAT E - Supermarkets (Medium)		4,000.00	2,000.00	2,000.00
			CAT F - Supermarkets (Small Size)		2,800.00	1,500.00	1,500.00
			CAT G - Neighbourhood Shops (Large Size)		1,000.00	550.00	550.00
			CAT H - Neighbourhood Shops (Medium Size)		400.00	250.00	250.00
			CAT I - Neighbourhood Shops (Small Size)		250.00	150.00	150.00
			CAT J - Neighbourhood Shops (Very Small)		150.00	100.00	100.00
60	1422193		Commercialised State Companies/ Corporations				
			CAT A - Head Offices	P/Annum	32,000.00	25,000.00	2,500.00
			CAT B - Regional Offices		30,000.00	21,000.00	21,000.00
			CAT C - Branch Offices		19,500.00	12,000.00	12,000.00
			CAT D - District Offices		14,000.00	8,000.00	8,000.00
			CAT E - Local Offices		4,000.00	3,000.00	3,000.00
61	1422243		Commercial Water Tanker Suppliers				
			CAT A - Water Tanker Suppliers (Large - above 10 Vehicles)	P/Annum	750.00	600.00	600.00
			CAT B - Water Tankers Suppliers (Medium - 5 to 10 Vehicles)		600.00	450.00	450.00
			CAT C -Water Tanker Suppliers (Small - below 5 vehicles)		370.00	250.00	250.00
			CAT D - Mobile Polytank Water Suppliers (Medium)		180.00	150.00	150.00
			CAT E - Mobile Polytank Water Suppliers (Small)		120.00	80.00	80.00
			CAT F - Others		75.00	50.00	50.00
62	1422159		Commissioner of Oath/Letter Writers				
			CAT 'A'	P/Annum	130.00	100.00	100.00
			CAT 'B'		90.00	60.00	60.00
63	1422025		Communication Mast Operating Licence				
			CAT A - 1-10 Masts	P. Mast/P. Annum	2,200.00	1,600.00	1,600.00
			CAT B - 11-20 Masts		1,800.00	1,100.00	1,100.00
			CAT C - 21-30 Masts		1,500.00	800.00	800.00
			CAT D - 31-40 Masts		1,000.00	600.00	600.00
			CAT E - Above 40 Masts		720.00	500.00	500.00
64	1422052		Computer/Accessories/ Office Equipment Repairs				
			CAT A - Large Scale	P/Annum	1,300.00	800.00	800.00
			CAT B - Medium Scale		600.00	450.00	450.00
			CAT C - Small Scale		280.00	150.00	150.00
65	1422194		Condiments/Confectioneries (e.g. Biscuits, toffees and spices)				
			CAT A - Wholesale	P/Annum	500.00	350.00	350.00
			CAT B - Retail		280.00	150.00	150.00
			CAT C - Table Top		100.00	50.00	50.00
66	1422072		Contractors/Suppliers (Registration)				
		A.	CAT A - Roads and Bridge Works				
		i.	Class A/B				
			A1/B1	Onetime	3,000.00	2,500.00	2,500.00
			A2/B2		1,300.00	900.00	900.00
			A3/B3		750.00	550.00	550.00
			A4/B4		450.00	350.00	350.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		iii.	Class S	Onetime			
			S1		1,125.00	650.00	650.00
			S2		750.00	500.00	500.00
			S3		375.00	250.00	250.00
			S4		225.00	180.00	180.00
		B.	CAT B - Building/Civil Works				
		i.	Class D				
			D1		1,125.00	650.00	650.00
			D2		600.00	450.00	450.00
			D3		300.00	250.00	250.00
			D4		150.00	150.00	150.00
		ii.	Class K				
			K1		1,350.00	900.00	900.00
			K2		900.00	600.00	600.00
			K3		375.00	250.00	250.00
			K4		300.00	200.00	200.00
		C.	CAT C - Electrical Works (Class E)				
			E1		270.00	200.00	200.00
			E2		180.00	150.00	150.00
			E3		90.00	75.00	75.00
			E4		75.00	40.00	40.00
		D.	CAT D - Plumbing Works (Class G)				
			CAT A - G1		335.00	250.00	250.00
			CAT B - G2		90.00	75.00	75.00
			CAT C - G3		45.00	30.00	30.00
		E.	All Other Contractors				
			CAT A - Assembly Rev. Contractors		750.00	650.00	650.00
			CAT B - Assembly Suppliers		600.00	500.00	500.00
			CAT C - Private Revenue Contractors		600.00	500.00	500.00
			CAT D - Disinfestation Agencies		200.00	200.00	200.00
			CAT E - Agents of Utility Company		200.00	200.00	200.00
67	1422072		Contractors' Licence (Renewal)				
		A.	CAT A - Roads and Bridge Works	P/Annum			
		i.	Class A				
			A1		937.00	650.00	650.00
			A2		625.00	450.00	450.00
			A3		375.00	250.00	250.00
			A4		225.00	180.00	180.00
		ii.	Class B				
			B1		937.00	650.00	650.00
			B2		625.00	450.00	450.00
			B3		375.00	250.00	250.00
			B4		225.00	180.00	180.00
		iii.	Class S				
			S1		562.00	400.00	400.00
			S2		375.00	250.00	250.00
			S3		187.00	150.00	150.00
			S4		112.00	80.00	80.00
		B.	CAT B - Building/Civil Works				
		i.	Class D				
			D1		562.00	400.00	400.00
			D2		300.00	200.00	200.00
			D3		150.00	80.00	80.00
			D4		75.00	40.00	40.00
		ii.	Class K				
			K1		600.00	450.00	450.00
			K2		450.00	300.00	300.00
			K3		187.00	120.00	120.00
			K4		150.00	80.00	80.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		C.	CAT C - Electrical Works (Class E)	P/Annum			
			E1		120.00	80.00	80.00
			E2		93.00	60.00	60.00
			E3		45.00	40.00	40.00
			E4		37.50	30.00	30.00
		D.	CAT D - Plumbing Works (Class G)				
			CAT A - G1		180.00	120.00	120.00
			CAT B - G2		45.00	30.00	30.00
			CAT C - G3		25.00	20.00	20.00
		E.	All Other Contractors				
			CAT A - Assembly Rev. Contractors		3,750.00	3,500.00	3,500.00
			CAT B - Assembly Suppliers		300.00	250.00	250.00
			CAT C - Private Rev. Contractors		200.00	150.00	150.00
			CAT D - Disinfestation Agencies		90.00	60.00	60.00
			CAT E - Agents of Utility Company		60.00	40.00	40.00
68	1422196		Cooking/Household Utensil Sales				
			CAT 'A'	P/Annum	370.00	250.00	250.00
			CAT 'B'		250.00	150.00	150.00
			CAT 'C'		130.00	80.00	80.00
69	1422021		Cosmetic/Personal Care/Hair Production				
			Production-CAT A	P/Annum	2,800.00	1,600.00	1,600.00
			Production-CAT B		1,400.00	800.00	800.00
70	1422197		Cosmetic/Personal Care/Hair Product Sales				
			CAT A - Wholesale and Retail	P/Annum	2,100.00	1,300.00	1,300.00
			CAT B - Wholesale Only		1,400.00	800.00	800.00
			CAT C - Retail-Big		600.00	400.00	400.00
			CAT D - Retail-Medium		450.00	300.00	300.00
			CAT E - Retail-Small		250.00	150.00	150.00
			CAT F - Table top		130.00	80.00	80.00
71	1422117		Courier Services				
			CAT A - International Companies	P/Annum	6,100.00	3,500.00	3,500.00
			CAT B - National Companies		3,700.00	2,000.00	2,000.00
			CAT C - Small Companies		2,200.00	1,000.00	1,000.00
			CAT D - Others		1,000.00	600.00	600.00
72	1422198		Curtains/Carpets etc. Sales				
			CAT 'A'	P/Annum	280.00	160.00	160.00
			CAT 'B'		140.00	100.00	100.00
			CAT 'C'		100.00	60.00	60.00
73	1422110		Custom/Port Agents				
		i	Clearing Agents	P/Annum			
			CAT 'A'		2,600.00	1,500.00	1,500.00
			CAT 'B'		1,400.00	800.00	800.00
			CAT 'C'		1,300.00	600.00	600.00
			CAT 'D'		950.00	550.00	550.00
		ii	Port Services				
			CAT 'A'		69,300.00	Not applicable	
			CAT 'B'		54,600.00		
			CAT 'C'		44,100.00		
			CAT 'D'		35,700.00		
			CAT 'E'		22,000.00		
			CAT 'F'		19,500.00		
			CAT 'G'		15,000.00		
			CAT 'H'		11,500.00		
74	1422147		Digital Embroidery Companies				
			CAT 'A'	P/Annum	2,600.00	1,600.00	1,600.00
			CAT 'B'		1,000.00	650.00	650.00
			CAT 'C'		370.00	250.00	250.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
75	1422045		Disposable Products Dealers				
			CAT A - Wholesalers/Retailers	P/Annum	450.00	300.00	300.00
			CAT B - Retailers (Medium)		250.00	150.00	150.00
			CAT C - Retailers (Small)		120.00	80.00	80.00
76			Dislodging Companies				
			CAT 'A'	P/Annum	550.00	400.00	400.00
			CAT 'B'		350.00	250.00	250.00
77	1422199		Dog Licence				
			Dog Sale Licence				
			CAT A - Registered Breeders - With Association	P/Annum	1,400.00	800.00	800.00
			CAT B- Registered Breeders - Non- Association Members		1,000.00	500.00	500.00
			CAT C - Exotic & Local		650.00	350.00	350.00
			CAT D - Exotic Only		500.00	250.00	250.00
			CAT E - Local Only		250.00	150.00	150.00
78	1402038	i	Dressmakers/Tailors (Industrial)				
			CAT A - Fashion Designers (Large)	P/Annum	2,800.00	1,200.00	2,200.00
			CAT B - Fashion Designers (Small)		1,400.00	1,000.00	1,000.00
			CAT C-Large Scale (Above 25 staff)		750.00	650.00	650.00
			CAT D - Medium Scale (10-25 staff)		400.00	350.00	350.00
			CAT E - Small Scale (below 10 staff)		210.00	200.00	200.00
		ii	Dressmakers/Tailors (Non-Industrial)				
			CAT A - Large Scale		350.00	250.00	250.00
			CAT B - Medium Scale		250.00	200.00	200.00
			CAT C - Small scale		150.00	100.00	100.00
		iii	Dressmakers/Tailors Services				
			CAT A - Knitting, Haberdashery and Embroidery		140.00	120.00	120.00
			CAT B - Knitting and Embroidery		130.00	80.00	80.00
			CAT C - Embroidery only		100.00	60.00	60.00
			CAT D - Knitting only		100.00	60.00	60.00
			CAT E - Haberdashery Only (sewing -large)		500.00	300.00	300.00
			CAT F - Haberdashery Only (Small)		280.00	200.00	200.00
79	1422119		Drilling Companies				
		i.	Mining	P/Annum			
			CAT A - Exploration & Prospecting		37,000.00	30,000.00	30,000.00
			CAT B - Exploration & Prospecting		26,000.00	20,000.00	20,000.00
			CAT C - Ancillary Services		22,680.00	12,000.00	12,000.00
		ii.	Oil/Gas				
			CAT A - Exploration & Prospecting (large)		170,000.00	Not applicable	
			CAT B - Exploration & Prospecting (Medium)		60,000.00		
			CAT C - Exploration & Prospecting (Very Small)		5,200.00		
			CAT D - Ancillary Services		90,000.00		
		iii.	Water (Borehole)				
			CAT A - Large Scale		7,500.00	5,000.00	5,000.00
			CAT B - Medium Scale		6,000.00	3,500.00	3,500.00
			CAT C - Small Scale		2,100.00	1,500.00	1,500.00
			CAT D - Wells		1,200.00	600.00	600.00
80	1422202		Driving Schools				
			CAT A - Above 6 Vehicles	P/Annum	945.00	750.00	750.00
			CAT B - 4 - 6 Vehicles		600.00	500.00	500.00
			CAT C - 1 - 3 Vehicles		280.00	250.00	250.00
81	1422025		Educational Institutions – Private				
		i.	Pre-School Facilities				
			CAT A - Day Care/Crèche/Nursery/KG/ Preschool	P/Annum	2,200.00	1,000.00	1,000.00
			CAT B - Day Care/Crèche/Nursery/KG		750.00	450.00	450.00
			CAT C - Day Care/Crèche/Nursery		500.00	300.00	300.00
			CAT D - Day Care/Crèche		300.00	200.00	200.00
			CAT E - Day Care or Crèche or Nursery or KG only		150.00	100.00	100.00

Main Item	Code	Sub Item	Item Description	Unit of Measure		2025	2026
		ii.	Pre-Tertiary Schools				
			<i>Basic School (KG/Primary/Junior High Schools)</i>				
		A	Foreign Curriculum Operators	P/Annum			
			CAT A - KG/Primary/Junior High Schools		50,000.00	30,000.00	30,000.00
			CAT B - KG/Primary		30,000.00	13,500.00	13,500.00
		B	National Curriculum Operators				
			CAT A - KG/Primary/Junior High Schools (Large)	P/Annum	3,650.00	2,500.00	2,500.00
			CAT B - KG/Primary/Junior High Schools (Medium)		2,300.00	1,200.00	1,200.00
			CAT C - KG/Primary/Junior High Schools (Small)		900.00	800.00	800.00
			CAT D - KG/Primary (Large)		680.00	500.00	500.00
			CAT E - KG/Primary (Medium)		370.00	200.00	200.00
			CAT F - KG/Primary (Small)		190.00	100.00	100.00
		iii.	Secondary Level (Senior High/Technical/Voc. Schs)				
			CAT A - Large		3,500.00	2,500.00	2,500.00
			CAT B - Medium		2,100.00	1,500.00	1,500.00
			CAT C - Small		1,400.00	600.00	600.00
		iv	Basic to Secondary School				
			CAT A - Large		5,200.00	3,500.00	3,500.00
			CAT B - Medium		4,000.00	2,500.00	2,500.00
		v	Specialised Schools (Remedial School)				
			CAT 'A'		1,575.00	1,200.00	1,200.00
			CAT 'B'		750.00	500.00	500.00
		vi	Training & Vocational Institutions				
			CAT A - Fashion Designing School	P/Annum	1,700.00	1,000.00	1,000.00
			CAT B - Catering School		1,000.00	550.00	550.00
			CAT C - Floral Training School		900.00	450.00	450.00
			CAT D - Cosmetologist/Beauticians		600.00	350.00	350.00
		vii	Tertiary Schools				
			CAT A - Chartered Universities (Own Conferred Degrees)		13,000.00	8,000.00	8,000.00
			CAT B - University colleges/Nursing & Midwifery Training Colleges (affiliated)		7,500.00	4,000.00	4,000.00
			CAT C - Tutorial Colleges (Professional Exams e.g., ACCA, SAT etc.)		3,200.00	1,800.00	1,800.00
			CAT D - Academy (Training in Special fields e.g.,Football, Dance etc.)		2,100.00	1,200.00	1,200.00
		vi	Computer Schools/ Training Centre				
			CAT A - International		2,200.00	1,300.00	1,300.00
			CAT B - Local (Big)		1,300.00	750.00	750.00
			CAT C - Local (Small)		600.00	350.00	350.00
		vii	Private Library				
			Private Library		210.00	200.00	200.00
82			Egg Dealers				
			CAT A - Wholesale	P/Annum	280.00	180.00	180.00
			CAT B - Retail Shops		140.00	80.00	80.00
			CAT C - Mobile Retail		130.00	70.00	70.00
83	1402205		Electrical Appliances -New & Second Hand				
			CAT A - Importers/Wholesalers	P/Annum	5,000.00	3,500.00	3,500.00
			CAT B - Wholesalers		3,700.00	2,200.00	2,200.00
			CAT C - Retailers (Large)		2,200.00	1,100.00	1,100.00
			CAT D - Retailers - (Small)		1,700.00	950.00	950.00
			CAT E - Table Top		280.00	150.00	150.00
84	1422206		Electrical Security Fencing Companies				
			CAT A - Large Scale	P/Annum	750.00	500.00	500.00
			CAT B - Medium Scale		600.00	400.00	400.00
			CAT C - Small Scale		370.00	250.00	250.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
85	1422207		Electronic/Home Appliances/Shops				
			New & Second Hand				
			CAT A - Importers/Wholesalers (Large)	P/Annum	6,000.00	4,500.00	4,500.00
			CAT B - Importers/Wholesalers (Small)		4,500.00	3,000.00	3,000.00
			CAT C - Wholesalers cum Retailers (Large)		3,700.00	2,000.00	2,000.00
			CAT D - Wholesalers cum Retailers (Small)		3,200.00	1,500.00	1,500.00
			CAT E - Retailers (Shops and Containers - Large)		2,800.00	1,200.00	1,200.00
			CAT F - Retailers (Shops and Containers - Medium)		1,950.00	800.00	800.00
			CAT G - Retailers (Shops and Containers - Small)		1,300.00	600.00	600.00
			CAT H - Retailers (Tabletop - Medium)		600.00	300.00	300.00
			CAT I - Retailers (Tabletop - Small)		210.00	150.00	150.00
86	1422207		Electronic/Home Appliance Parts Dealers				
			CAT 'A'	P/Annum	500.00	350.00	350.00
			CAT 'B'		350.00	200.00	200.00
			CAT 'C'		210.00	150.00	150.00
87	1422229	i	Electronic Media (Radio) Operators				
			CAT A - National & Inter-Regional	P/Annum	4,500.00	3,000.00	3,000.00
			CAT B - Regional		3,700.00	2,200.00	2,200.00
			CAT C - District		2,800.00	1,800.00	1,800.00
			CAT D - Community		1,000.00	350.00	350.00
			CAT E - Recording Studios (Large)		1,000.00	600.00	600.00
			CAT F - Recording Studios (Medium)		500.00	300.00	300.00
			CAT G - Recording Studios (Small)		100.00	80.00	80.00
			CAT H - Information Centres (Urban)		280.00	150.00	150.00
			CAT I - Information Centres (Rural)		210.00	100.00	100.00
			CAT J - Stand Alone Radio/TV Satellite		3,500.00	3,000.00	3,000.00
		ii	Electronic Media (Television) Operators				
			CAT A - Very Large Scale		9,000.00	4,500.00	4,500.00
			CAT B - Large Scale		7,500.00	3,000.00	3,000.00
			CAT C - Medium Scale		5,000.00	2,000.00	2,000.00
			CAT D - Small Scale		2,800.00	1,000.00	1,000.00
		iii	Printing Houses				
			CAT A - Large Scale		5,000.00	3,500.00	3,500.00
			CAT B - Medium Scale		4,000.00	2,200.00	2,200.00
			CAT C - Small Scale		2,100.00	1,000.00	1,000.00
			CAT D - Binders		1,000.00	550.00	550.00
			CAT E - Others		400.00	200.00	200.00
			CAT F - Newspaper/Periodicals Vendors		140.00	60.00	60.00
88	1422147		Embossment Centres				
			CAT A - Vehicle Embossment Company	P/Annum	1,400.00	700.00	700.00
			CAT B - Stickers for vehicles and temporary structures - Medium		520.00	300.00	300.00
			CAT C - Stickers for vehicles and temporary structures - Small		140.00	80.00	80.00
89	1422091		Exporters of General Goods				
			CAT A - Timber	P/Annum	13,000.00	8,000.00	8,000.00
			CAT B - Cash Crops		9,000.00	4,500.00	4,500.00
			CAT C - Food Crops		7,200.00	3,500.00	3,500.00
			CAT D -African Clothes/Ornaments		5,000.00	2,500.00	2,500.00
			CAT E - Cosmetic Products		2,100.00	1,450.00	1,450.00
			CAT F - Footwear		1,400.00	600.00	600.00
			CAT G - Others		1,000.00	450.00	450.00
			CAT H - Combination of C, D, E & F		2,600.00	1,500.00	1,500.00
			Importers of General Goods				
			CAT A - Food Crops		12,000.00	7,000.00	7,000.00
			CAT B - Clothing		9,700.00	4,500.00	4,500.00
			CAT C - African Clothing/Ornaments		7,500.00	3,500.00	3,500.00
			CAT D - Cosmetic Products		5,200.00	2,500.00	2,500.00
			CAT E - Footwear		3,000.00	1,500.00	1,500.00
			CAT F - Combination of A to E		1,500.00	1,000.00	1,000.00
90	1422021		Fabric Dealers – Manufacturing				
			CAT A - Large Scale	P/Annum	1,300.00	750.00	750.00
			CAT B - Medium Scale		1,000.00	500.00	500.00
			CAT C - Small Scale		350.00	250.00	250.00

Main Item	Code	Sub Item	Item Description	Unit of Measure		2025	2026
91	1422213		Fabric Dealers – Sales				
			CAT A - Imports/Wholesale	P/Annum	1,950.00	1,200.00	1,200.00
			CAT B - Wholesale and Retail		1,300.00	800.00	800.00
			CAT C - Wholesale		500.00	350.00	350.00
			CAT D - Retail		280.00	200.00	200.00
			CAT E - Table Top		100.00	60.00	60.00
92	1422051		Feed Mills (Poultry, Fish etc.)- Production				
			CAT 'A'	P/Annum	1,400.00	700.00	700.00
			CAT 'B'		600.00	350.00	350.00
			CAT 'C'		350.00	200.00	200.00
93	1422282		Feed Sellers				
			CAT A - Wholesalers	P/Annum	400.00	300.00	300.00
			CAT B - Distributors		280.00	200.00	200.00
			CAT C - Retailers		130.00	80.00	80.00
94	1422146		Film Production/Distribution				
			CAT A - Film Production cum Distribution	P/Annum	1,400.00	800.00	800.00
			CAT B - Film Production		1,300.00	650.00	650.00
			CAT C - Film Distribution		750.00	450.00	450.00
			CAT D - Small Scale of CAT B or C		400.00	250.00	250.00
95	1422044	A	Financial Institutions (Banking)				
		i	Central Bank	P/Annum	60,000.00	45,000.00	45,000.00
		ii	Development Banks		37,000.00	35,000.00	35,000.00
		iii	Universal Banks				
			CAT A - Bank with Capital Market operations		25,000.00	15,000.00	15,000.00
			CAT B - Head Office		22,000.00	10,500.00	10,500.00
			CAT D - Branch Office		15,000.00	8,500.00	8,500.00
			CAT E - Agency Office		4,500.00	3,100.00	3,100.00
		iv	Special Deposit Taking Institutions (SDIs)				
			Savings and Loans Companies & Finance Houses				
			CAT A - Head Office		4,000.00	3,000.00	3,000.00
			CAT B - Branch		2,200.00	1,500.00	1,500.00
			CAT C - Agency		1,350.00	1,000.00	1,000.00
			CAT D - Mobilisation Centre		520.00	350.00	350.00
			CAT E - Loan/Business Centre		300.00	200.00	200.00
		v	Other Financial Institutions				
			Microfinance Companies (Deposit Taking)				
			CAT A - Head Office		1,900.00	1,500.00	1,500.00
			CAT B - Branch		750.00	500.00	500.00
		vi	Microcredit/Money Lenders/Credit Union				
			CAT A - Head Office		1,900.00	1,500.00	1,500.00
			CAT B - Branch		750.00	500.00	500.00
			CAT C - Tier 4 Operators		300.00	200.00	200.00
		vii	Rural & Community Banks				
			CAT A - Head Office		8,000.00	6,000.00	6,000.00
			CAT B - Branch		6,000.00	4,500.00	4,500.00
			CAT C - Agency		4,000.00	2,500.00	2,500.00
			CAT D - Mobilisation Centre		190.00	150.00	150.00
		viii	Financial NGOs				
			CAT A - Head Office		600.00	450.00	450.00
			CAT B - Branch		370.00	250.00	250.00
		ix	Forex Bureaus				
			CAT A - Head Office		750.00	550.00	550.00
			CAT B - Branch		370.00	250.00	250.00
		x	Financial Technology Companies (FINTech)				
			CAT A - Dedicated Electronic Money Issuer		7,500.00	5,000.00	5,000.00
			CAT B - Mobile Money Vendor Large		750.00	550.00	550.00
			CAT C - Mobile Money Vendor Medium		370.00	250.00	250.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		x	Financial Technology Companies (FINTECH)	P/Annum			
			CAT D - Mobile Money Vendor Small		220.00	150.00	150.00
			CAT E - Payment Service Provider (Enhanced)		3,750.00	3,500.00	3,500.00
			CAT F - Payment Service Provider (Medium)		2,200.00	1,500.00	1,500.00
			CAT G - Payment Service Provider (Standard)		370.00	250.00	250.00
			CAT H - Payment & Financial Technology Service Provider (PFTSP)		1,100.00	800.00	800.00
		xi	Stand Alone ATMs		750.00	550.00	550.00
	1422044	B	Non Financial Institutions				
		i	Insurance Companies, Debt Servicing Comp. etc.				
			Re-insurance		22,500.00	15,000.00	15,000.00
		ii	Non-Life Insurance				
			CAT A - Head Office		13,500.00	9,000.00	9,000.00
			CAT B - Branch Office		9,200.00	3,600.00	3,600.00
			CAT C - Agency Office		5,200.00	1,100.00	1,100.00
		iii	Life Insurance				
			CAT A - Head Office		9,000.00	6,000.00	6,000.00
			CAT B - Branch Office		3,700.00	2,500.00	2,500.00
			CAT C - Agency Office		2,200.00	1,500.00	1,500.00
		iv	Brokers				
			CAT A - Main Office		3,700.00	3,000.00	3,000.00
			CAT B - Branch Office		1,500.00	1,200.00	1,200.00
	1422044	C	Capital Market Companies				
			CAT A - Financial Holding Companies		6,000.00	4,500.00	4,500.00
			CAT B - Security Exchangers		6,000.00	4,500.00	4,500.00
			CAT C - Fund Managers (Head Office)		3,000.00	2,000.00	2,000.00
			CAT D - Fund Managers (Branch Office)		1,500.00	1,000.00	1,000.00
			CAT E - Broker Dealers		1,125.00	800.00	800.00
			CAT F - Investment Advisors		375.00	250.00	250.00
			CAT G - District Office		5,000.00	4,000.00	4,000.00
96	1422251		Fire Extinguisher Dealers				
			CAT 'A'	P/Annum	500.00	350.00	350.00
			CAT 'B'		280.00	200.00	200.00
97	1422120		Fish Farming Companies				
			CAT A- International Large Scale	P/Annum	40,000.00	30,000.00	30,000.00
			CAT B- International Medium Scale		28,000.00	22,000.00	22,000.00
			CAT C- International Small Scale		14,000.00	12,000.00	12,000.00
			CAT D - Local Large Scale		400.00	250.00	250.00
			CAT E - Local Medium Scale		280.00	150.00	150.00
			CAT F - Local Small Scale		140.00	100.00	100.00
98	1422215		Fishing Nets and Accessories Dealers				
			CAT A - Importers/Wholesalers	P/Annum	1,700.00	1,500.00	1,500.00
			CAT B - Wholesalers		1,400.00	1,200.00	1,200.00
			CAT C - Retailers		600.00	400.00	400.00
			CAT D - Table Top		120.00	80.00	80.00
99	1422063		Floral and Allied Products				
			CAT A - Natural (Large Scale)	P/Annum	900.00	500.00	500.00
			CAT B - Natural (Medium Scale)		700.00	350.00	350.00
			CAT C - Natural (Small Scale)		600.00	300.00	300.00
			CAT D - Artificial (Large Scale)		700.00	350.00	350.00
			CAT E - Artificial (Small Scale)		350.00	200.00	200.00
100	1422064		Footwear Dealers				
		i	Footwear Producers	P/Annum			
			CAT A - Large (Industrial/Handmade)		450.00	300.00	300.00
			CAT B - Medium (Industrial/Handmade)		350.00	250.00	250.00
			CAT C - Small (Handmade)		200.00	120.00	120.00
		ii	Footwear Sales - New				
			CAT 'A'		220.00	150.00	150.00
			CAT 'B'		150.00	100.00	100.00
			CAT 'C'		120.00	70.00	70.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		iii	Footwear Sales - Used	P/Annum			
			CAT 'A'		150.00	120.00	120.00
			CAT 'B'		120.00	80.00	80.00
			CAT 'C'		60.00	40.00	40.00
		iv.	Footwear Accessory Sales				
			CAT 'A'		160.00	120.00	120.00
			CAT 'B'		130.00	80.00	80.00
			CAT 'C'		75.00	50.00	50.00
			Footwear Repairers (Cobblers)				
			CAT 'A'		100.00	-	50.00
			CAT 'B'		50.00	-	30.00
101	1422121		Freight Forwarding Operators				
			CAT A - Large Scale	P/Annum	50,000.00	35,000.00	35,000.00
			CAT B - Medium Scale		32,000.00	20,000.00	20,000.00
			CAT C - Small Scale		19,500.00	9,000.00	9,000.00
102	1422123		Funeral Related Business (Private)				
		i	Burial Grounds	P/Annum	3,750.00	2,500.00	2,500.00
		ii	Funeral Homes				
			CAT A - Advanced Activities: Cold Storage room + Preparation of body for burial, Autopsy and Others		13,500.00	7,500.00	7,500.00
			CAT B- Basic Activities: Cold Storage room + Preparation of body for burial		7,500.00	4,000.00	4,000.00
		iii	Mortuaries				
			CAT A - Cold Storage for Remains (Level 3 Mortuary)		4,000.00	3,000.00	3,000.00
			CAT B - Cold Storage for Remains (Level 2 Mortuary)		2,500.00	1,800.00	1,800.00
			CAT C - Cold Storage for Remains (Level 1 Mortuary)		750.00	500.00	500.00
		iv.	Funeral – Undertaker’s Licence		750.00	400.00	400.00
		v	Hearse Service Providers				
			CAT A - Large Scale (Above 5 Vehicles)		900.00	550.00	550.00
			CAT B - Medium Scale (3-5 Vehicles)		650.00	400.00	400.00
			CAT C - Small Scale (1-2 Vehicles)		450.00	250.00	250.00
103	1422217		Furniture Showroom				
			CAT A - Large Scale (Including Manufacturing)	P/Annum	4,500.00	2,500.00	2,500.00
			CAT B - Medium Scale (Including Manufacturing)		3,500.00	2,000.00	2,000.00
			CAT C - Large scale (Showroom only)		2,100.00	1,400.00	1,400.00
			CAT D - Medium scale (Showroom only)		1,600.00	800.00	800.00
			CAT E - Small scale (Showroom only)		1,200.00	600.00	600.00
104	1422160		Game Viewing/Commercial TV Viewing Centres				
			CAT A - Large Scale	P/Annum	750.00	500.00	500.00
			CAT B - Medium Scale		520.00	350.00	350.00
			CAT C - Small Scale		300.00	200.00	200.00
105	1422290		Gas Cylinder/ Stoves & Accessory Dealers				
			CAT A - Large Scale	P/Annum	220.00	200.00	200.00
			CAT B - Medium Scale		150.00	120.00	120.00
			CAT C - Small Scale		75.00	50.00	50.00
106	1422218		General Goods-Sales (e.g. Generator, Chain saw, etc.)				
			CAT A - Large	P/Annum	3,500.00	2,500.00	2,500.00
			CAT B - Medium		2,100.00	1,500.00	1,500.00
			CAT C - Small		1,000.00	600.00	600.00
			CAT D - Individuals		750.00	450.00	450.00
107	1422219		Gift Shops				
			CAT A - Large Scale	P/Annum	400.00	300.00	300.00
			CAT B - Medium Scale		280.00	200.00	200.00
			CAT C - Small Scale		100.00	60.00	60.00
108	1422220		Glass Sellers (Tainted /Plain)				
			CAT A - Large Scale	P/Annum	1,300.00	750.00	750.00
			CAT B - Medium Scale		1,000.00	600.00	600.00
			CAT C - Small Scale		600.00	350.00	350.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
109	1422143		Gold / Diamond Dealers				
			CAT A - Gold Refinery	P/Annum	6,000.00	4,500.00	4,500.00
			CAT B - Gold Merchants		3,500.00	2,500.00	2,500.00
			CAT C - Agents		2,625.00	1,500.00	1,500.00
			CAT D - Goldsmith		1,400.00	800.00	800.00
			CAT E - Silversmith		220.00	200.00	200.00
110	1422221		Graphic Design Companies				
			CAT A - Large Scale	P/Annum	3,000.00	2,000.00	2,000.00
			CAT B - Medium Scale		2,100.00	1,200.00	1,200.00
			CAT C - Small Scale		1,100.00	550.00	550.00
			CAT D - Individuals		450.00	250.00	250.00
111	1422291		Grain Distributors				
			CAT A - Wholesale	P/Annum	750.00	600.00	600.00
			CAT B - Retail		600.00	400.00	400.00
			CAT C - Others		370.00	250.00	250.00
112	1422222		Hair & Beauty Service Providers				
			CAT A - Beauty Parlour and School	P/Annum	2,600.00	1,500.00	1,500.00
			CAT B - Beauty Parlour		1,575.00	1,000.00	1,000.00
			CAT C - Salon with pedicure, manicure, braiding/weaving		1,300.00	800.00	800.00
			CAT D - Big Salon		280.00	250.00	250.00
			CAT E - Small Salon		140.00	80.00	80.00
			CAT F - Braiding and Weaving Only		600.00	350.00	350.00
			CAT G - Braiding Only		210.00	150.00	150.00
			CAT H - Pedicure & Manicure Only		150.00	60.00	60.00
113	1422144		Harbours				
			CAT A - Merchandise Harbours	P/Annum	150,000.00	N/A	
			CAT B - Fishing Harbours		15,000.00		
114	1422145		Haulage Companies (e.g. LPG, General Goods)				
			CAT 'A'	P/Annum	5,000.00	4,000.00	4,000.00
			CAT 'B'		3,200.00	2,500.00	2,500.00
			CAT 'C'		1,500.00	1,000.00	1,000.00
115	1422026		Health Facilities – Private				
		i.	Dental Clinics	P/Annum			
			CAT A - Large Scale		550.00	400.00	400.00
			CAT B - Medium Scale		350.00	250.00	250.00
			CAT C - Small Scale		200.00	150.00	150.00
		ii.	Eye Clinics				
			CAT A - Ophthalmologist Clinics		550.00	400.00	400.00
			CAT B - Opticians/Optometrists		300.00	200.00	200.00
		iii.	General Clinics				
			CAT A - Specialised (Chiropractic /Homeopathic etc.)		1,900.00	1,300.00	1,300.00
			CAT B - Primary Health Care		900.00	600.00	600.00
			General Hospitals				
			Primary		2,700.00	2,200.00	2,200.00
		iv.	Maternity Homes				
			CAT A - Expanded Services		300.00	200.00	200.00
			CAT B - General Services		160.00	100.00	100.00
		v.	Medical Diagnostic Services				
			CAT A - Secondary/Tertiary		1,500.00	850.00	850.00
			CAT B - Basic/ Primary		450.00	300.00	300.00
		vi.	Licenced Herbal Medicine Units				
			CAT A - Foreign Clinics and Shops		3,500.00	2,000.00	2,000.00
			CAT B - Foreign Clinics or Shops		2,100.00	1,200.00	1,200.00
			CAT C - Clinic and Medicine Producers (Local)		1,400.00	800.00	800.00
			CAT D - Clinic Only (Local)		1,300.00	650.00	650.00
			CAT E - Medicine Producers Only (Local)		1,200.00	550.00	550.00
			CAT F - Herbal Shops (Local)		500.00	300.00	300.00
			CAT G - Shop on wheel (Mobile)		750.00	400.00	400.00

Main Item	Code	Sub Item	Item Description	Unit of Measure		2025	2026
116	1422207		Hire Purchase Trading Enterprises				
			CAT A - Large Scale	P/Annum	750.00	450.00	450.00
			CAT B - Medium Scale		550.00	350.00	350.00
			CAT C - Small Scale		300.00	200.00	200.00
117	1422223		Ice Cream/Yoghurt Dealers				
			CAT A - Manufacturers (Large Scale)	P/Annum	10,000.00	6,500.00	6,500.00
			CAT B - Manufacturers (Medium Scale -Local Producers)		6,000.00	3,500.00	3,500.00
			CAT C-Manufacturers (Small Scale-Local Producers)		2,800.00	1,800.00	1,800.00
			CAT D - Wholesale/Depot		1,900.00	1,200.00	1,200.00
			CAT E - Retail		450.00	300.00	300.00
118	1422224		Interior/Event Decorators				
			CAT A - Companies (Large)	P/Annum	1,000.00	600.00	600.00
			CAT B - Companies (Medium)		600.00	350.00	350.00
			CAT C - Individuals		280.00	200.00	200.00
119	1422225		Jewellery Shops				
			CAT.A - Retail (Large)	P/Annum	2,100.00	1,500.00	1,500.00
			CAT B - Retail (Medium)		750.00	550.00	550.00
			CAT C - Retail (Small)		400.00	250.00	250.00
			CAT D - Table Top		100.00	60.00	60.00
120	1422226		Jewellery Repairers(watches/bracelets, etc.				
			CAT 'A'	P/Annum	210.00	150.00	150.00
			CAT 'B'		100.00	60.00	60.00
121	1422124		Job Placement Agencies				
			CAT 'A'	P/Annum	2,600.00	1,800.00	1,800.00
			CAT 'B'		1,000.00	700.00	700.00
			CAT 'C'		400.00	250.00	250.00
122	1422227		Key Technicians/Cutters				
			CAT 'A'	P/Annum	210.00	100.00	100.00
			CAT 'B'		90.00	50.00	50.00
123	1422211		Engineering Laboratories				
			CAT A - Geological Services	P/Annum	5,200.00	3,500.00	3,500.00
			CAT B - Industrial Services		3,200.00	2,200.00	2,200.00
			CAT C - Others		2,100.00	1,300.00	1,300.00
124	1422125		Landscapers/Horticulturalists				
			CAT A - Large Scale	P/Annum	280.00	200.00	200.00
			CAT B - Medium Scale		190.00	120.00	120.00
			CAT C - Small Scale		130.00	80.00	80.00
125	1422054		Laundry Services				
			CAT A - Large Scale	P/Annum	1,200.00	800.00	800.00
			CAT B - Medium Scale		600.00	450.00	450.00
			CAT C - Small Scale		140.00	80.00	80.00
126	1422286		Leather Works Dealers (Other Nonfootwear products)				
			CAT A - Producers (Donkey Skin)	P/Annum	9,450.00	4,500.00	4,500.00
			CAT B - Producers (Industrial)		1,300.00	750.00	750.00
			CAT C - Producers (Handmade)		400.00	250.00	250.00
			CAT D - Sales/Others		150.00	60.00	60.00
127	1423053		Licenced Arms & Ammunition Dealers				
			CAT 'A'	P/Annum	13,000.00	9,000.00	9,000.00
			CAT 'B'		6,000.00	4,000.00	4,000.00
128	1422228		Livestock Farms				
			CAT A - Very large-sized	P/Annum	2,100.00	700.00	700.00
			CAT B - Large-sized		1,400.00	500.00	500.00
			CAT C - Medium-sized		1,000.00	400.00	400.00
			CAT D - Small-sized		600.00	250.00	250.00
			CAT E - Very Small-sized		210.00	100.00	100.00
129	1422016		Lottery Business Operators				
			CAT A - National Lotto Authority	P/Annum	22,000.00	15,000.00	15,000.00
			CAT B- National Marketing Companies/Agents		4,000.00	3,000.00	3,000.00
			CAT C - Private Operators		2,400.00	1,200.00	1,200.00
			CAT D - Lotto Receiver		900.00	500.00	500.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
130	1422292		Machine Shops (Workshop for making or repairing mac.)				
			CAT A - Large Scale	P/Annum	600.00	400.00	400.00
			CAT B - Medium Scale		370.00	250.00	250.00
			CAT C - Small Scale		220.00	150.00	150.00
131	1422293		Machine Sharpening Operators				
			CAT A - Stationed with shops	P/Annum	75.00	60.00	60.00
			CAT B - Mobile		60.00	40.00	40.00
132	1422019		Lumber Business (Including Saw Mill)				
			CAT 'A'	P/Annum	12,750.00	8,000.00	8,000.00
			CAT 'B'		6,300.00	4,500.00	4,500.00
			CAT 'C'		4,100.00	2,500.00	2,500.00
			CAT 'D'		2,100.00	1,500.00	1,500.00
133	1422021		Manufacturing/Processing Companies				
			CAT A - International (Large Scale)	P/Annum	60,000.00	50,000.00	50,000.00
			CAT B - International (Medium Scale)		45,000.00	35,000.00	35,000.00
			CAT C - International (Small Scale)		37,500.00	25,000.00	25,000.00
			CAT D - National (Large Scale)		29,000.00	18,000.00	18,000.00
			CAT E - National (Medium Scale)		19,500.00	12,000.00	12,000.00
			CAT F - National (Small Scale)		13,000.00	8,000.00	8,000.00
			CAT G - Local (Large Scale)		11,500.00	6,500.00	6,500.00
			CAT H - Local (Medium Scale)		10,000.00	5,200.00	5,200.00
			CAT I - Local (Small Scale)		7,500.00	4,000.00	4,000.00
134	1422126		Markets & Other Facilities' Management Companies				
			CAT A - Large Scale	P/Annum	21,000.00	15,000.00	15,000.00
			CAT B - Medium Scale		12,000.00	8,000.00	8,000.00
			CAT C - Small Scale		2,400.00	1,300.00	1,300.00
135	1422050		Mattress/Foam Products Dealers				
			CAT A - Manufacturers	P/Annum	7,500.00	5,500.00	5,500.00
			CAT B - Wholesalers		1,300.00	900.00	900.00
			CAT C - Retailers (Medium Scale)		700.00	600.00	600.00
			CAT D - Retailers (Small Scale)		350.00	250.00	250.00
			CAT E - Mattress Repairers		50.00	40.00	40.00
136	1422230		Medical Supply Companies				
			CAT 'A'	P/Annum	2,200.00	1,200.00	1,200.00
			CAT 'B'		1,200.00	700.00	700.00
			CAT 'C'		600.00	400.00	400.00
137	1422285		Metal Dealers				
		i	Metal Fabricators				
			CAT A - Filling Station, Sheds / Trailers / Underground Tanks / Moulding	P/Annum	40,500.00	35,000.00	35,000.00
			CAT B - Agro Processing Machines / Surface Tanks		3,000.00	2,000.00	2,000.00
			CAT C - Domestic Milling Machines		1,000.00	650.00	650.00
			CAT D - Canopies and Scaffolding		600.00	350.00	350.00
			CAT E - Pot, Coal pots and Sheet moulders		300.00	200.00	200.00
			CAT F - Chairs and beds, etc.		225.00	150.00	150.00
	1422285	ii	Fabrication Materials Dealers				
			CAT A - Large Scale	P/Annum	3,750.00	2,500.00	2,500.00
			CAT B - Medium Scale		2,500.00	1,800.00	1,800.00
			CAT C - Small Scale		1,500.00	800.00	800.00
			CAT D - Very Small Scale		800.00	400.00	400.00
138	1422051		Milling Businesses (For Food)				
			CAT A - Above 3 Machines	P/Annum	210.00	150.00	150.00
			CAT B - 2-3 Machines		130.00	80.00	80.00
			CAT C - 1 Machine Only		60.00	50.00	50.00
139	1422231		Mineral Water Producers				
			CAT A - Bottled, Sachet & Filtered Water	P/Annum	2,800.00	2,000.00	2,000.00
			CAT B - Bottled & Sachet Water		2,100.00	1,500.00	1,500.00
			CAT C - Sachet Water		1,000.00	750.00	750.00
			CAT D - Accessory Shop (Medium)		300.00	200.00	200.00
			CAT E - Accessory Shop (Small)		190.00	100.00	100.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
140	1422232		Mineral Water Distribution/Sales				
			CAT A - Depot	P/Annum	1,000.00	750.00	750.00
			CAT B - Wholesale		600.00	450.00	450.00
			CAT C - Retail (Large)		350.00	250.00	250.00
			CAT D - Retail (Medium)		130.00	80.00	80.00
			CAT E - Retail (Small)		50.00	40.00	40.00
141	1422233		Mineral Marketing Companies				
			CAT 'A'	P/Annum	21,000.00	15,000.00	15,000.00
			CAT 'B'		13,000.00	8,000.00	8,000.00
			CAT 'C'		7,500.00	5,500.00	5,500.00
142	1422079		Mining/Oil/Quarry Administrative offices				
			CAT 'A'	P/Annum	4,500.00	3,500.00	3,500.00
			CAT 'B'		3,000.00	2,500.00	2,500.00
			CAT 'C'		1,500.00	1,200.00	1,200.00
143	1423866		Mining Companies' Registration				
			CAT A - Large Scale	Onetime Payment	19,500.00	15,000.00	15,000.00
			CAT B - Medium Scale		16,500.00	12,000.00	12,000.00
			CAT C - Small Scale		14,000.00	10,000.00	10,000.00
			CAT D - Prospecting		12,500.00	8,000.00	8,000.00
			CAT E - Publication		7,500.00	5,000.00	5,000.00
			CAT F - Publication (Quary)	P/Publica'tn	5,000.00	3,000.00	3,000.00
			CAT G- Salt Mining		1,300.00	650.00	650.00
144	1422079		Mining Operating Licence				
			CAT A - Large Scale	P/Annum	250,000.00	150,000.00	200,000.00
			CAT B - Medium Scale		120,000.00	65,000.00	80,000.00
			CAT C - Small Scale		50,000.00	30,000.00	30,000.00
			CAT D - Salt Mining		25,000.00	N/A	
145	1422234		Mining Sub-Contractors				
			CAT A - Explorers etc.	P/Annum	52,000.00	35,000.00	48,000.00
			CAT B - Haulage etc.		30,000.00	13,000.00	22,000.00
			CAT C - Automobile, Heavy Duty Equipment (Large)		26,000.00	22,000.00	22,000.00
			CAT D - Automobile, Heavy Duty Equipment (Medium)		16,500.00	12,000.00	14,000.00
			CAT E - Automobile, Heavy Duty Equipment (Small)		12,000.00	8,000.00	8,000.00
			CAT F - Petroleum Services		6,700.00	5,500.00	5,500.00
			CAT G - Mechanical Services (Large)		26,000.00	18,000.00	22,000.00
			CAT H - Mechanical Services (Medium)		16,500.00	8,000.00	14,000.00
			CAT I - Mechanical Services (Small)		10,000.00	5,500.00	8,000.00
			CAT J - Medical Services, Consultants, Technicians etc.		7,500.00	2,500.00	4,000.00
			CAT K - Transport Services & Catering Services		6,000.00	3,000.00	4,500.00
			CAT L - Other Professional Services		4,500.00	2,000.00	3,000.00
			CAT M - Maintenance Services		18,000.00	10,000.00	15,000.00
			CAT N - Ore handling, Geological Services		40,000.00	20,000.00	35,000.00
			CAT O - Construction Services		20,000.00	10,000.00	15,000.00
146	1422235		Mobile Phone & Accessories Sales/Assembling/Repairs				
			CAT A - Import/Assembling Wholesale/Retail/Repairs	P/Annum	3,500.00	2,500.00	2,500.00
			CAT B- Import/Wholesale/Retail/Repairs		2,100.00	1,000.00	1,000.00
			CAT C - Retail/Repairs		600.00	400.00	400.00
			CAT D - Retail Only		350.00	250.00	250.00
			CAT E - Repairs Only		280.00	150.00	150.00
			CAT F - Repairs Only (Small)		180.00	100.00	100.00
147	1422236		Mobile Phone Cards Sales				
			CAT A - Distribution/Retail	P/Annum	600.00	300.00	300.00
			CAT B - Distribution Only		500.00	250.00	250.00
			CAT C - Retail		100.00	50.00	50.00
148	1422045		Mother Care Shops				
		i	Wholesale				
			CAT A - Wholesale/Retail	P/Annum	2,200.00	1,800.00	1,800.00
			CAT B - Wholesale only		1,500.00	1,000.00	1,000.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		ii	Retail				
			CAT A - Large Scale	P/Annum	750.00	500.00	500.00
			CAT B - Medium Scale		450.00	300.00	300.00
			CAT C - Small Scale		150.00	100.00	100.00
149	1422237		Musical Equipment				
		i	Musical Instrument Sales				
			CAT A - Wholesale/Retail	P/Annum	210.00	150.00	150.00
			CAT B - Retail (Medium)		170.00	120.00	120.00
			CAT C - Retail (Small)		130.00	100.00	100.00
		ii	Musical Speaker Manufacturers & Sale		150.00	100.00	100.00
150	1422127		Non-Governmental Institutions (Renewal)				
			CAT A - International NGOs/CSOs	P/Annum	200.00	150.00	150.00
			CAT B - Local NGOs/CSOs		150.00	100.00	100.00
			CAT C - Community NGOs/CSOs		75.00	50.00	50.00
151	1422135		Online Trading/Service Providers				
			CAT A - Multi Services	P/Annum	1,500.00	1,200.00	1,200.00
			CAT B - Dual Services		1,000.00	800.00	800.00
			CAT C - Single Service		700.00	400.00	400.00
152	1422284		Optical Services				
			CAT A - Large Scale	P/Annum	520.00	400.00	400.00
			CAT B - Medium Scale		350.00	300.00	300.00
			CAT C - Small Scale		210.00	150.00	150.00
153	1422239		Palm/Kernel Oil Extraction Companies				
			CAT A - Large Scale	P/Annum	28,000.00	22,000.00	22,000.00
			CAT B - Medium Scale		14,000.00	12,000.00	12,000.00
			CAT C - Small Scale		2,000.00	1,200.00	1,200.00
			CAT D - Individuals		400.00	250.00	250.00
154	1422136		Paper Product Companies				
			CAT 'A'	P/Annum	1,300.00	700.00	700.00
			CAT 'B'		950.00	500.00	500.00
			CAT 'C'		600.00	400.00	400.00
155	1422240		Petrochemical Compaies				
			CAT A - Oil Exploration	P/Annum	57,000.00	50,000.00	50,000.00
			CAT B - Refineries		60,000.00	53,000.00	53,000.00
			CAT C - Gas Processing Plants		50,000.00	45,000.00	45,000.00
			CAT D - Oil & Gas Import/Storage		26,000.00	20,000.00	20,000.00
			CAT E - Transportation and Storage of CAT A		18,000.00	15,000.00	15,000.00
			CAT F - Transportation and Storage of CAT B		14,000.00	12,000.00	12,000.00
			CAT G - Bulk Oil Distribution Companies of CAT A		18,000.00	15,000.00	15,000.00
			CAT H - Bulk Oil Distribution Companies of CAT B		9,100.00	7,500.00	7,500.00
156	1422241		Pharmaceutical Companies				
			Pharmacies				
			CAT A - Manufacture Wholesale	P/Annum	6,000.00	5,000.00	5,000.00
			CAT B - Wholesale		3,500.00	2,500.00	2,500.00
			CAT C - Wholesale and Retail		3,700.00	2,800.00	2,800.00
			CAT D - Retail		2,100.00	1,800.00	1,800.00
			CAT E - Compounding Pharmacy		3,700.00	2,800.00	2,800.00
			CAT F - Pharmaceutical Raw Material Suppliers		3,700.00	2,800.00	2,800.00
			Over the Counter Medicine Sellers (OTCMs)		320.00	250.00	250.00
157	1422047		Photographers / Video Operators				
			CAT A - Photo/Video Company with Labs	P/Annum	1,200.00	800.00	800.00
			CAT B - Photo/Video Company without Labs		600.00	400.00	400.00
			CAT C - Photographic Laboratory		320.00	250.00	250.00
			CAT D - Photo Shops/Studio		200.00	150.00	150.00
			CAT E - Individual video and photography operators		130.00	80.00	80.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
158	1422021	i	Plastic/ Bottle Dealers - Used				
			CAT 'A'	P/Annum	1,000.00	800.00	800.00
			CAT 'B'		520.00	350.00	350.00
			CAT 'C'		210.00	150.00	150.00
		ii	Plastic Processing and Manufacturing Companies				
			CAT A - Bulk Product Lines (e.g. tanks, pipelines)		3,500.00	2,400.00	2,400.00
			CAT B - Light product lines (e.g. Plastic chairs)		2,100.00	1,500.00	1,500.00
			CAT C - Others (Household wares)		1,800.00	1,000.00	1,000.00
			CAT D - Polyethylene		600.00	400.00	400.00
159	1422243		Plastic Product Sales				
			CAT A - Wholesale (Large)	P/Annum	500.00	300.00	300.00
			CAT B - Wholesale (Small)		350.00	250.00	250.00
			CAT C - Retail (Large)		140.00	100.00	100.00
			CAT D - Retail (Medium)		130.00	80.00	80.00
			CAT E - Retail (Small)		100.00	60.00	60.00
			CAT F - Polyethylene Sellers		75.00	50.00	50.00
160	1422246		Poultry Farms				
			CAT A - Above 2000 Birds	P/Annum	750.00	500.00	500.00
			CAT B - Up to 2000 Birds		550.00	350.00	350.00
			CAT C - Up to 1000 Birds		400.00	200.00	200.00
			CAT D - Up to 500		210.00	100.00	100.00
161	1422247	i	Power & Energy Dealers				
			CAT A - Production - Large	P/Annum	150,000.00	135,000.00	135,000.00
			CAT B - Production - Medium		120,000.00	90,000.00	90,000.00
			CAT C - Distribution		90,000.00	65,000.00	65,000.00
			CAT D - Retailers		60,000.00	50,000.00	50,000.00
			CAT E - Retailers		15,000.00	12,000.00	12,000.00
		ii	Solar Energy Dealers				
			CAT A - Importers		3,500.00	2,500.00	2,500.00
			CAT B - Manufacturers		2,600.00	1,800.00	1,800.00
			CAT C - Retailers		1,300.00	800.00	800.00
			CAT D - Technicians		700.00	400.00	400.00
162	1422137		Private Meat Van				
			Private Meat Van	P/Annum	130.00	80.00	80.00
163	1422138		Private Recreational Parks				
			CAT A - Large Scale	P/Annum	1,400.00	1,000.00	1,000.00
			CAT B - Medium Scale		1,200.00	800.00	800.00
			CAT C - Small Scale		900.00	500.00	500.00
164	1422028		Private Security				
			CAT 'A'	P/Annum	6,000.00	4,500.00	4,500.00
			CAT 'B'		4,000.00	3,000.00	3,000.00
			CAT 'C'		2,600.00	2,000.00	2,000.00
165	1422025		Professional Firms/Individuals				
		i.	(Architectural, Auditing, Accounting, Engineering, Survey, Legal Firms etc.)				
			CAT A - International	P/Annum	4,000.00	3,000.00	3,000.00
			CAT B - National		3,500.00	2,500.00	2,500.00
			CAT C - Regional		2,800.00	2,000.00	2,000.00
			CAT D - Local		2,100.00	1,500.00	1,500.00
			CAT E - Partnership		1,400.00	900.00	900.00
			CAT F - Solo		1,000.00	600.00	600.00
			CAT G - Others		600.00	400.00	400.00
		ii.	Draughtsmanship Business				
			CAT 'A'	P/Annum	500.00	350.00	350.00
			CAT 'B'		280.00	200.00	200.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
166	1422138		Publishing Houses				
			CAT A - Publishing Cum Wholesale	P/Annum	4,500.00	3,500.00	3,500.00
			CAT B - Publishing and Retail Outlets		3,700.00	2,800.00	2,800.00
			CAT C - Publishing Only (Medium)		2,100.00	1,500.00	1,500.00
			CAT D - Publishing Only (Small)		600.00	400.00	400.00
167	1422013		Quarry / Sand Operators				
			CAT A - Mechanised Quarry (Large)	P/Annum	9,000.00	6,000.00	6,000.00
			CAT B - Mechanised Quarry (Medium)		4,500.00	3,000.00	3,000.00
			CAT C - Mechanised Quarry (Small)		2,400.00	1,800.00	1,800.00
			CAT D - Sand Winning		600.00	400.00	400.00
			CAT E - Stone Contractors		500.00	300.00	300.00
			CAT F - Manual Stone Crackers/Labourers		90.00	50.00	50.00
168	1422248		Real Estate Operators				
		i.	Agents	P/Annum			
			CAT A - Large Scale		4,000.00	3,000.00	3,000.00
			CAT B - Medium Scale		2,800.00	2,000.00	2,000.00
			CAT C - Small Scale		1,300.00	800.00	800.00
		ii.	Developers				
			CAT A - Large Scale		20,000.00	14,000.00	14,000.00
			CAT B - Medium Scale		16,500.00	10,000.00	10,000.00
			CAT C - Small Scale		13,500.00	7,000.00	7,000.00
		iii.	Property Managers				
			CAT A - Large Scale (International)		7,500.00	5,000.00	5,000.00
			CAT B - Medium Scale (National)		2,800.00	2,000.00	2,000.00
			CAT C - Small Scale (Local)		600.00	450.00	450.00
169	1422249		Recycling Plants/Companies				
			CAT 'A'	P/Annum	4,000.00	3,000.00	3,000.00
			CAT 'B'		3,500.00	2,700.00	2,700.00
			CAT 'C'		2,800.00	2,000.00	2,000.00
			CAT 'D'		2,000.00	1,400.00	1,400.00
170	1422052		Refrigerator/Air Condition /Iron Mechanics				
			CAT 'A'	P/Annum	600.00	450.00	450.00
			CAT 'B'		500.00	350.00	350.00
171	1422288		Refuse Collection Companies				
			CAT 'A'	P/Annum	12,000.00	10,000.00	10,000.00
			CAT 'B'		5,200.00	4,500.00	4,500.00
			CAT 'C'		900.00	750.00	750.00
			CAT 'D'		500.00	400.00	400.00
172	1422288		Refuse Dump Container Depot Managers				
			CAT 'A'	P/Annum	500.00	400.00	400.00
			CAT 'B'		400.00	300.00	300.00
			CAT 'C'		280.00	150.00	150.00
173		i	Registration of SMEs, Associations				
			Small Scale Businesses	One time	350.00	250.00	250.00
			Medium Scale Businesses		500.00	400.00	400.00
			Associations		500.00	300.00	300.00
		ii	Registration of Religious Bodies				
			Registration per branch		800.00	500.00	500.00
174	1422250		Rubber Stamp Makers				
			Rubber Stamp Makers	P/Annum	90.00	60.00	60.00
175	1422294		Rubber Cutting Machine Operators				
			CAT 'A'	P/Annum	110.00	80.00	80.00
			CAT 'B'		75.00	50.00	50.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
176	1422251		Safety Goods / Accessories				
		i	Protective Wares (eg PPEs)				
			CAT A - Health & Workplace (Large)	P/Annum	1,900.00	1,200.00	1,200.00
			CAT B - Health & Workplace (Medium)		1,300.00	800.00	800.00
			CAT C - Health Items only		1,000.00	600.00	600.00
			CAT D - Workplace Items only		500.00	400.00	400.00
			CAT E - Producers only		210.00	180.00	180.00
		ii	Fire Extinguisher Dealers				
			CAT 'A'		500.00	350.00	350.00
			CAT 'B'		280.00	250.00	250.00
177	1422169		Sanitary Facilities - Private				
		i	Bath House Operators				
			CAT A - Above 12 Showers (including toilet facility)	P/Annum	370.00	250.00	250.00
			CAT B - 9 -12 showers (including toilet facility)		300.00	200.00	200.00
			CAT C - Up to 8 showers (including toilet facility)		250.00	150.00	150.00
			CAT D - 13 showers and above		250.00	120.00	120.00
			CAT E - 9-12 Showers		210.00	100.00	100.00
			CAT F - 8 Showers and below		140.00	70.00	70.00
		ii	Toilet Operators (Private)				
			CAT A - Above 24 Seater		600.00	400.00	400.00
			CAT B - 17 to 24 Seater		500.00	300.00	300.00
			CAT C - 9-16 Seater		210.00	150.00	150.00
			CAT D - Up to 8 Seater		140.00	80.00	80.00
		iii.	Urinal Operators (Private)				
			CAT A - Large Scale		210.00	150.00	150.00
			CAT B - Medium Scale		130.00	80.00	80.00
			CAT C - Small Scale		90.00	60.00	60.00
178	1422141		Scrap Metal Dealers (incl. Mine Scrap)				
			CAT A - Large Scale (Export)	P/Annum	3,000.00	2,200.00	2,200.00
			CAT B - Medium Scale (Depot)		2,250.00	1,500.00	1,500.00
			CAT C - Small Scale (Collection Points)		750.00	500.00	500.00
			CAT D - Very Small Scale (Collection Points)		400.00	250.00	250.00
			CAT E - Individual Collectors		190.00	120.00	120.00
179	1422015		Service/Filling Stations				
			CAT A -Multi Purpose Large (Fuel, Shopping Centre and Vulcanizing)	P/Annum	10,000.00	5,000.00	5,000.00
			CAT B -Multi Purpose Medium (Fuel, Shopping Centre and Vulcanizing, Washing Bay)		7,500.00	4,000.00	4,000.00
			CAT C - Fuel and Shopping Centres		6,000.00	3,000.00	3,000.00
			CAT D - Fuel and Washing Bay		5,800.00	2,800.00	2,800.00
			CAT E - Fuel Only		5,000.00	2,000.00	2,000.00
			CAT F - Surface Tank Points		750.00	550.00	550.00
			CAT G - Sale of Lubricants		210.00	150.00	150.00
			CAT H - Kerosene		400.00	300.00	300.00
			CAT I - LPG Retail Points of (Large)		2,800.00	1,800.00	1,800.00
			CAT J - LPG Retail Points of (Medium)		1,300.00	900.00	900.00
			CAT K - LPG Retail Points of (Small)		1,000.00	600.00	600.00
180	1422253	i	Ship Maintenance/Repair Companies				
			CAT 'A'	P/Annum	11,200.00	8,000.00	8,000.00
			CAT 'B'		9,000.00	6,000.00	6,000.00
			CAT 'C'		6,700.00	4,500.00	4,500.00
			CAT 'D'		4,500.00	3,500.00	3,500.00
			CAT 'E'		2,700.00	1,500.00	1,500.00
		ii	Shipping Companies				
			Shipping Companies		69,000.00	50,000.00	50,000.00
181	1422254	i	Signage Makers				
			CAT A - Digital	P/Annum	1,000.00	650.00	650.00
			CAT B - Non-digital		900.00	500.00	500.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		ii	Signage Writers				
			CAT A - Electronic	P/Annum	900.00	500.00	500.00
			CAT B - Manual		500.00	300.00	300.00
182	1422256		Software Development/ Software Support Companies				
			CAT A - International Companies	P/Annum	16,000.00	12,000.00	12,000.00
			CAT B - National Large		10,000.00	8,000.00	8,000.00
			CAT C - National Medium		6,700.00	5,500.00	5,500.00
			CAT D - National Small		2,600.00	2,200.00	2,200.00
			CAT E - Individual Developers		1,000.00	800.00	800.00
183	1422260		Straw Basket Weavers and Sales			50.00	50.00
184	1422128		Telecommunication Companies				
		i.	Internet (Data) Services Providers				
			CAT 'A'	P/Annum	6,000.00	4,000.00	4,000.00
			CAT 'B'		3,000.00	2,000.00	2,000.00
			CAT 'C'		1,300.00	800.00	800.00
		ii.	Phone and Internet Services Providers				
			CAT A - Head Office		28,000.00	20,000.00	20,000.00
			CAT B - Regional/Municipal/District Offices		26,000.00	15,000.00	15,000.00
			CAT C - Service Centres (Retail Shops)		19,500.00	12,000.00	12,000.00
			CAT D - Outsourced Service Centres (Retail Shops)		13,000.00	8,000.00	8,000.00
			CAT E - Warehouses		15,750.00	10,000.00	10,000.00
		iii.	Tower Infrastructure Centres				
			Tower Infrastructure Centres		13,000.00	8,000.00	8,000.00
185			Terrazzo Making				
			CAT A - Two machines and above	P/Annum	750.00	450.00	450.00
			CAT B - One Machine		400.00	250.00	250.00
186	1422019		Timber Products Retail Outlets				
			CAT A - Large scale	P/Annum	1,300.00	800.00	800.00
			CAT B - Medium scale		750.00	450.00	450.00
			CAT C - Small scale		500.00	300.00	300.00
187	1422110		Trade/Custom/ Inspection Companies				
			CAT 'A'	P/Annum	3,700.00	3,200.00	3,200.00
			CAT 'B'		2,200.00	1,800.00	1,800.00
			CAT 'C'		1,200.00	1,000.00	1,000.00
188	1422283	A	Tourism Licenced Facilities				
			Accommodation Facilities				
		i.	Hotels/ Beach Resorts/ Motels				
			CAT A - Five Star	P/Annum	30,000.00	25,000.00	25,000.00
			CAT B - Four Star		20,000.00	18,000.00	18,000.00
			CAT C - Three Star		10,000.00	8,000.00	8,000.00
			CAT D - Two Star		7,000.00	5,000.00	5,000.00
			CAT E - One Star		3,000.00	2,200.00	2,200.00
		ii.	Guest Houses (4-9 Rooms)				
			Guest Houses (4-9 Rooms)		750.00	700.00	700.00
		iii.	Budget Hotels		700.00	500.00	500.00
		iv.	Hostels (Private):				
			CAT A - Above 50 Beds		10,000.00	8,000.00	8,000.00
			CAT B - 21-50 Beds		8,000.00	4,000.00	4,000.00
			CAT C - 11-20 Beds		5,000.00	2,500.00	2,500.00
			CAT D - Up to 10 Beds		3,000.00	2,000.00	2,000.00
		B.	Beach Recreational Facility				
			CAT 'A'	P/Annum	1,300.00	1,100.00	1,100.00
			CAT 'B'		520.00	450.00	450.00
		C.	Body Building Gym				
			CAT A - Large Scale (Club Setting)	P/Annum	600.00	500.00	500.00
			CAT B - Medium Scale		400.00	350.00	350.00
			CAT C - Small Scale		210.00	150.00	150.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		D	Food & Beverage (Eating/Catering Houses)				
			Formal Catering Services				
		i.	Restaurants	P/Annum			
			CAT A - Grade 1		2,800.00	1,500.00	1,500.00
			CAT B - Grade 2		1,200.00	800.00	800.00
			CAT C - Grade 3		900.00	500.00	500.00
		ii	Fast Food				
			CAT A - Grade 1		300.00	220.00	220.00
			CAT B - Grade 2		200.00	150.00	150.00
			CAT C - Grade 3		60.00	50.00	50.00
		iii.	Coffee Shop				
			CAT A - Grade 1		900.00	500.00	500.00
			CAT B - Grade 2		650.00	350.00	350.00
			CAT C - Grade 3		300.00	200.00	200.00
		iv.	Salad Bars				
			CAT A - Grade 1		600.00	350.00	350.00
			CAT B - Grade 2		370.00	250.00	250.00
			CAT C - Grade 3		210.00	150.00	150.00
		v	Highway Rest Stops				
			CAT A - Grade 1		2,000.00	1,500.00	1,500.00
			CAT B - Grade 2		1,200.00	800.00	800.00
			CAT C - Grade 3		750.00	500.00	500.00
		E	Informal Catering Services				
		i	Traditional Catering Establishments (chop bars)	P/Annum			
			CAT A - Grade 1		600.00	300.00	300.00
			CAT B - Grade 2		350.00	150.00	150.00
		ii	Drinking Bars				
			CAT A - Grade 1		1,000.00	600.00	600.00
			CAT B - Grade 2		500.00	350.00	350.00
			CAT C - Grade 3		150.00	120.00	120.00
			CAT D - Grade 4		70.00	50.00	50.00
		iii.	Snack Bars				
			CAT A - Grade 1		460.00	300.00	300.00
			CAT B - Grade 2		300.00	200.00	200.00
			CAT C - Grade 3		100.00	60.00	60.00
		iv.	Outdoor Catering Establishments				
			CAT A - Grade 1		375.00	250.00	250.00
			CAT B - Grade 2		130.00	80.00	80.00
		v	Local Fast Food Vendors				
			CAT A - Grade 1		320.00	220.00	220.00
			CAT B - Grade 2		190.00	120.00	120.00
			CAT C - Grade 3		75.00	50.00	50.00
		F	Multi-Purpose Facilities				
		i	Conference Centre	P/Annum			
			CAT A - Grade 1		750.00	500.00	500.00
			CAT B - Grade 2		370.00	250.00	250.00
		ii	Event Centre				
			CAT A - Grade 1		2,100.00	1,500.00	1,500.00
			CAT B - Grade 2		1,500.00	850.00	850.00
			CAT C - Club Houses		1,900.00	1,200.00	1,200.00
			CAT D - Club Houses		750.00	450.00	450.00
		iii.	Convention/Exhibition Centre				
			CAT A - Grade 1		750.00	500.00	500.00
			CAT B - Grade 2		320.00	250.00	250.00
		iv.	Banquet Facilities				
			CAT A - Grade 1		750.00	500.00	500.00
			CAT B - Grade 2		350.00	250.00	250.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
		G	Nightclubs and Theatres				
		i.	Nightclub				
			CAT A - Grade 1	P/Annum	2,400.00	1,200.00	1,200.00
			CAT B - Grade 2		1,000.00	550.00	550.00
		ii	Pub				
			CAT A - Grade 1		1,300.00	750.00	750.00
			CAT B - Grade 2		550.00	300.00	300.00
		iii.	Movie House				
			CAT A - Grade 1		1,900.00	1,200.00	1,200.00
			CAT B - Grade 2		1,000.00	800.00	800.00
		iv.	Theatre				
			CAT A - Grade 1		7,500.00	5,500.00	5,500.00
			CAT B - Grade 2		3,700.00	2,000.00	2,000.00
		v	Spa				
			CAT A - Spa with more than 3 add-on		2,500.00	1,500.00	1,500.00
			CAT B - Spa with 2 -3 add-on services		2,100.00	1,350.00	1,350.00
			CAT C - Spa Only		650.00	400.00	400.00
189			Travel Trade Enterprises				
		i	Travel and Tour Operators				
			CAT A - With I.A.T.A. Licence	P/Annum	2,200.00	1,500.00	1,500.00
			CAT B - Without I.A.T.A. Licence		800.00	500.00	500.00
			CAT C - Tour Operators		350.00	250.00	250.00
		ii.	Car Hiring / Rental Services				
			CAT A - Large Scale (buses)		3,000.00	1,800.00	1,800.00
			CAT B - Medium Scale (cars)		900.00	500.00	500.00
			CAT C - Small Scale		450.00	250.00	250.00
190	1422129		Transport Companies				
		i.	Road				
			CAT A - With own Terminal	P/Annum	10,000.00	6,000.00	6,000.00
			CAT B - Operating from Publicly Owned Terminal		12,000.00	8,000.00	8,000.00
		ii.	Rail Operators				
			CAT 'A'		5,200.00	2,500.00	2,500.00
			CAT 'B'		1,300.00	550.00	550.00
		iii.	Fuel Haulage Companies				
			CAT A - 20 Trucks and Above		15,500.00	12,000.00	12,000.00
			CAT B - 11- 19 Trucks		13,500.00	10,000.00	10,000.00
			CAT C - 5-10 Trucks		9,700.00	8,000.00	8,000.00
			CAT D - 1-5 Trucks		6,500.00	5,000.00	5,000.00
		iv.	Bullion Service Companies				
			CAT A - 10 & Above Vans		6,500.00	5,000.00	5,000.00
			CAT B - 5 to 9 Vans		5,200.00	4,500.00	4,500.00
			CAT C - Below 5 Vans		4,500.00	3,500.00	3,500.00
191	1422130		Transport Charges - Commercial				
		i	Transport Unions (Lorry Park Operations)				
			CAT 'A'	P/Annum	2,800.00	2,200.00	2,200.00
			CAT 'B'		1,900.00	1,200.00	1,200.00
			CAT 'C'		1,300.00	550.00	550.00
			CAT 'D' (Others)		750.00	250.00	250.00
		ii	Route Operating Permit				
			CAT A - Type A Permit (Transport Entities)		370.00	250.00	250.00
			CAT B - Additional Route		370.00	250.00	250.00
192	1422132		Treatment/Storage Plants				
		i.	Gas Storage Plants				
			<i>Gas Storage Plants</i>	P/Annum	90,000.00	40,000.00	40,000.00
		ii.	Waste Treatment Plants				
			CAT A - Sewage		2,800.00	1,200.00	1,200.00
			CAT B - E-waste		2,800.00	1,200.00	1,200.00
			CAT C - Others		1,300.00	550.00	550.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
193	1422021		Tyre Manufacturing				
			CAT A - Manufacturers	P/Annum	2,800.00	1,500.00	1,500.00
			CAT B - Remoulding (OTR)		600.00	400.00	400.00
194	1422052		TV & Radio Repairers				
			TV & Radio Repairers	P/Annum	130.00	80.00	80.00
195			Upholstery Dealers				
			CAT A - Production & Sales	P/Annum	750.00	500.00	500.00
			CAT B - Sales		600.00	400.00	400.00
			CAT C - Production		370.00	250.00	250.00
196	1422042		Used Clothing Sales ('Second Hand')				
			CAT A - Importers/Wholesalers	P/Annum	3,700.00	2,000.00	2,000.00
			CAT B - Distributors		2,100.00	900.00	900.00
			CAT C - Retailers (Shops)		750.00	350.00	350.00
			CAT D - Retailers (Containers/Kiosks/Tabletops)		450.00	200.00	200.00
			CAT E - Retailers (Tabletops)		270.00	100.00	100.00
197	1422265		Utility Vendors				
			CAT 'A'	P/Annum	500.00	250.00	250.00
			CAT 'B'		350.00	150.00	150.00
			CAT 'C'		140.00	80.00	80.00
198	1422266		Vehicle Examination & Licencing Centres - Private				
			CAT 'A'	P/Annum	5,200.00	3,000.00	3,000.00
			CAT 'B'		4,000.00	2,000.00	2,000.00
199	1422267		Veterinary Clinic/Hospital				
			CAT A - Vet, Lab and Shop	P/Annum	1,300.00	900.00	900.00
			CAT B - Vet and Shop		750.00	450.00	450.00
			CAT C - Vet Only		500.00	300.00	300.00
			CAT D - Shop Only		450.00	250.00	250.00
200	1402268		Warehouse - Private				
		i	Customs Bonded Warehouse/Container Depot				
			CAT 'A'	P/Annum	10,000.00	8,000.00	8,000.00
			CAT 'B'		8,700.00	6,500.00	6,500.00
			CAT 'C'		6,500.00	5,500.00	5,500.00
			CAT 'D'		4,700.00	3,200.00	3,200.00
	1402268	ii	Warehouse-Un-bonded Warehouse				
			CAT A - 100m x 70m	P/Annum	12,700.00	10,000.00	10,000.00
			CAT B - 80m x 50m		6,000.00	4,000.00	4,000.00
			CAT C - 60m x 30m		2,800.00	1,500.00	1,500.00
			CAT D - Others		600.00	400.00	400.00
201	1422288		Waste Management Companies				
			Dislodging Companies	P/Annum			
			CAT 'A'		750.00	500.00	500.00
			CAT 'B'		500.00	300.00	300.00
202	1422288		Mine Waste Companies				
			CAT 'A'	P/Annum	30,000.00	20,000.00	20,000.00
			CAT 'B'		22,000.00	15,000.00	15,000.00
203	1422245		Wood Sellers				
		i	Bamboo Dealers	P/Annum			
			CAT 'A'		210.00	150.00	150.00
			CAT 'B'		100.00	60.00	60.00
		ii	Plywood Sellers				
			CAT 'A'		1,000.00	600.00	600.00
			CAT 'B'		600.00	400.00	400.00
			CAT 'C'		400.00	250.00	250.00
			CAT 'D'		350.00	200.00	200.00

Main Item	Code	Sub Item	Item Description	Unit of Measure	Municipal Threshold	2025	2026
204			Vehicle-Embossment				
			Taxi	Onetime Payment	60.00	45.00	45.00
			Trotro/Bus (2 & 3 seats)		80.00	60.00	60.00
			Motor		60.00	30.00	30.00
			"Aboboyaa"		80.00	40.00	40.00
			4 - Wheel Cart (Truck)		50.00	20.00	20.00
			"Pragiya"		60.00	30.00	30.00
			Wheelbarrow		20.00	15.00	15.00
205	1422267		Veterinary Clinic / Hospital				
			CAT A - Vet, Lab and Shop	P/Annum	1,300.00	700.00	700.00
			CAT B - Vet and Shop		750.00	450.00	450.00
			CAT C - Vet Only		500.00	300.00	300.00
			CAT D - Shop Only		450.00	250.00	250.00
206	1402268		Warehouse (Private)				
		i.	Bonded Warehouse/Container Depot				
			CAT 'A'	P/Annum	10,000.00	6,500.00	6,500.00
			CAT 'B'		8,700.00	4,500.00	4,500.00
			CAT 'C'		6,500.00	3,000.00	3,000.00
			CAT 'D'		4,700.00	2,500.00	2,500.00
		ii.	Un-bonded Warehouse				
			CAT A - 100m x 70m	P/Annum	12,700.00	7,000.00	7,000.00
			CAT B - 80m x 50m		6,000.00	3,500.00	3,500.00
			CAT C - 60m x 30m		2,800.00	2,000.00	2,000.00
			CAT D - Others		600.00	450.00	450.00
207	1422270		Windscreen Dealers				
			CAT 'A'	P/Annum	500.00	300.00	300.00
			CAT 'B'		350.00	200.00	200.00
			CAT 'C'		210.00	150.00	150.00
208	1422052		Windscreen Repairers				
			CAT 'A'	P/Annum	150.00	100.00	100.00
			CAT 'B'		120.00	80.00	80.00
			CAT 'C'		90.00	60.00	60.00
209	1422139		Wood Fuel				
			CAT A - Charcoal Producers	P/Annum	280.00	200.00	200.00
			CAT B - Firewood Sellers (Large)		280.00	120.00	120.00
			CAT C - Firewood Sellers (Medium)		130.00	70.00	70.00
			CAT D - Firewood Sellers (Small)		60.00	40.00	40.00
			CAT E - Charcoal Sellers		60.00	20.00	20.00
210	1422210		Satellite TV/Dish Installation Dealers				
			CAT A-Large Scale	P/Annum	1,000.00	500.00	500.00
			CAT B-Medium Scale		600.00	350.00	350.00
			CAT C-Small Scale		320.00	200.00	200.00

BUILDING PERMITS							
The basic concept for the acquisition of permit is similar to what pertains at GRA, which states that the more you earn, the more you pay. Hence the larger you build, the more you pay.							
PERMITS							
Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
			Building Plans and Permits				
	1412004		FORMS	P/Project			
1			Development Permit Application Form		150.00	100.00	100.00
			All Other Forms (e.g., Temporary Structures, Demolition, Renovation etc.)		70.00	50.00	50.00
2	1412032		BUILDING PROCESSING FEE (Non-Refundable Deposit)				
		i.	RESIDENTIAL				
			1 Storey residential development	P/Project	200.00	100.00	100.00
			2 storey residential development		250.00	150.00	150.00
			3 storey residential development (below a gross floor area of 450m²)		300.00	200.00	200.00
			3 storey and above residential development (Above gross floor area of 450m²)		400 + 30% of 400 per gross floor area of 450m²	250 + 30% of 250 per gross floor area of 450m²	250 + 30% of 250 per gross floor area of 450m²
			Apartments		300.00	250.00	250.00
		ii.	COMMERCIAL				
		a.	Filling Station	P/Project	1,300.00	1,000.00	1,000.00
		b.	Shops				
			Up to 2 storey shops development		300.00	250.00	250.00
			Shops development (below a gross floor area of 450m²)		320.00	250.00	250.00
			Shops development (above gross floor area of 450m²)		420 + 30% of 420 per gross floor area of 450m²	320 + 30% of 320 per gross floor area of 450m²	320 + 30% of 320 per gross floor area of 450m²
		c.	Hotels				
			1 Storey Hotel building		480.00	400.00	400.00
			2 Storey Hotel building		550.00	450.00	450.00
			3 Storey Hotel building		650.00	550.00	550.00
			Hotel Building (above a gross floor area of 450m²)		900 + 30% of 900 per gross floor area of 450m²	750 + 30% of 750 per gross floor area of 450m²	750 + 30% of 750 per gross floor area of 450m²
	1412032	d.	Restaurants				
			Single storey restaurant		400.00	300.00	300.00
			2 storey restaurant		500.00	350.00	350.00
			3 storey restaurant		600.00	450.00	450.00
			Building with gross floor area above 450m²		800 + 30% of 800 per gross floor area of 450m²	600 + 30% of 600 per gross floor area of 450m²	600 + 30% of 600 per gross floor area of 450m²
		e.	Multi-storey parking facility				
			2 storey parking facility		700.00	550.00	550.00
			3 storey parking facility		750.00	600.00	600.00
			Parking facility (above a gross floor area of 450m²)		1000 + 30% of 1000 per gross floor area of 450m²	800 + 30% of 800 per gross floor area of 450m²	800 + 30% of 800 per gross floor area of 450m²
		f.	Banking hall				
			1 storey Banking hall		550.00	450.00	450.00
			2 storey Banking hall		750.00	650.00	650.00
			3 storey Banking hall		1,000.00	800.00	800.00
			Banking hall with a gross floor area above 450m²		1500 + 30% of 1500 per gross floor area of 450m²	1,150 + 30% of 1,150 per gross floor area of 450m²	1,150 + 30% of 1,150 per gross floor area of 450m²

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
		g.	Radio/TV station building	P/Project			
			1 storey building		550.00	370.00	370.00
			2 storey building		750.00	600.00	600.00
			3 storey building		900.00	700.00	700.00
			Radio/TV station building with gross floor area above 450m2		1200 + 30% of 1200 per gross floor area of 450m2	950+ 30% of 950 per gross floor area of 450m2	950+ 30% of 950 per gross floor area of 450m2
		h.	Telecommunication Mast	P/Project	6,500.00	6,000.00	6,000.00
		i.	Printing houses				
			1 storey printing house		370.00	300.00	300.00
			2 storey printing house		500.00	400.00	400.00
			3 Storey printing house		650.00	500.00	500.00
			Printing house building with gross floor area above 450m2		900 + 30% of 900 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2
		j.	Funeral home				
			CAT A - 3 storey funeral home		700.00	550.00	550.00
			CAT B - 2 storey funeral home		500.00	400.00	400.00
			CAT C - storey funeral home		350.00	250.00	250.00
			Funeral home building with gross floor area above 450m ²		900 + 30% of 900 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2
		iii.	CIVIC AND CULTURAL				
		a.	Offices	P/Project			
			Up to 2 storey office		450.00	350.00	350.00
			3 storey office		600.00	550.00	550.00
			Office building with gross floor area above 450m2		850 + 30% of 850 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2	750 + 30% of 750 per gross floor area of 450m2
		b.	Churches/Mosque	P/Project			
			1 storey Church/Mosque		350.00	300.00	300.00
			2 storey Church/Mosque		500.00	450.00	450.00
			3 storey Church/Mosque		600.00	500.00	500.00
			Church/Mosque building with gross floor area above 450m2		800 + 30% of 800 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2
		c.	Hospital / Clinic / Laboratory	P/Project			
			1 storey Hospital/Clinic/Laboratory		450.00	350.00	350.00
			2 storey Hospital/Clinic/Laboratory		700.00	650.00	650.00
			3 storey Hospital/Clinic/Laboratory		800.00	750.00	750.00
			Hospital/Clinic/Laboratory building with gross floor area above 450m2		1100 + 30% of 1100 per gross floor area of 450m2	850 + 30% of 850 gross floor area of 450m2	850 + 30% of 850 gross floor area of 450m2
		iv.	FACTORIES/INDUSTRIAL BLD'S				
		a.	Ware house (Storage only)	P/Project			
			1 storey Ware house (Storage only)		350.00	300.00	300.00
			2 storey Ware house (Storage only)		450.00	350.00	350.00
			3 storey Ware house (Storage only)		550.00	450.00	450.00
			Ware house building with gross floor area above 450m2		700 + 30% of 700 gross per floor area of 450m2	600 + 30% of 600 per gross floor area of 450m2	600 + 30% of 600 per gross floor area of 450m2

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
		b.	Ware house and Office				
			1 Storey Ware house and Office		450.00	350.00	350.00
			2 Storey Ware house and Office		520.00	450.00	450.00
			3 Storey Ware house and Office		675.00	550.00	550.00
			Warehouse/Office building with gross floor area above 450m2		900 + 30% of 900 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2
		c.	Ware house and Residence				
			1 storey Warehouse & Residence		450.00	350.00	350.00
			2 storey Warehouse & Residence		550.00	450.00	450.00
			3 storey Warehouse & Residence		700.00	650.00	650.00
			Warehouse/residence building with gross floor area above 450m2		900 + 30% of 900 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2	700 + 30% of 700 per gross floor area of 450m2
		d.	FACTORIES				
			Up to 2 storey factory		700.00	600.00	600.00
			Up to 3 storey factory		900.00	850.00	850.00
			Factory with gross floor area above 450m2		1200 + 30% of 1200 per gross floor area of 450m2	1,000 + 30% of 1000 per gross floor area of 450m2	1,000 + 30% of 1000 per gross floor area of 450m2
		e.	Industrial Complex				
			Up to 2 storey Industrial Complex		900.00	850.00	850.00
			Up to 3 storey Industrial Complex		1,300.00	1,100.00	1,100.00
			Industrial Complex with gross floor area above 450m2		1500 + 30% of 1500 per gross floor area of 450m2	1350 + 30% of 1350 per gross floor area of 450m2	1350 + 30% of 1350 per gross floor area of 450m2
		v.	EDUCATION (PRIVATE)				
		a.	Pre-school				
			1 Storey Pre-School		300.00	250.00	250.00
			2 Storey Pre-School		350.00	300.00	300.00
			3 Storey Pre-School		450.00	350.00	350.00
			Pre-school building with gross floor area above 450m2		600 + 30% of 600 per gross floor area of 450m2	500 + 30% of 500 per gross floor area of 450m2	500 + 30% of 500 per gross floor area of 450m2
		b.	Basic School				
			1 storey basic school		370.00	300.00	300.00
			2 storey basic school		540.00	400.00	400.00
			3 storey basic school		750.00	400.00	400.00
			Basic School building with gross floor area above 450m2		1000 + 30% of 1000 per gross floor area of 450m2	900 + 30% of 900 per gross floor area of 450m2	900 + 30% of 900 per gross floor area of 450m2
		c.	Second Cycle School				
			1 storey second cycle school		750.00	650.00	650.00
			2 storey second cycle school		900.00	750.00	750.00
			3 storey second cycle school		1,000.00	900.00	900.00
			Second Cycle School building with gross floor area above 450m2		1500 + 30% of 1500 per gross floor area of 450m2	1200 + 30% of 1200 per gross floor area of 450m2	1200 + 30% of 1200 per gross floor area of 450m2

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
		d.	Basic and second cycle	P/Project			
			1 storey basic and second cycle school		1,000.00	800.00	800.00
			2 storey basic and second cycle school		1,300.00	1,150.00	1,150.00
			3 storey basic and second cycle school		1,500.00	1,350.00	1,350.00
			Basic & Second Cycle School building with gross floor area above 450m²		2100 + 30% of 2100 p er gross floor area of 450m2	1900 + 30% of 1900 per gross floor area of 450m2	1900 + 30% of 1900 per gross floor area of 450m2
		e.	Vocational/Technical				
			1 storey vocational/technical school		1,000.00	800.00	800.00
			2 storey vocational/technical school		1,300.00	1,150.00	1,150.00
			3 storey vocational/technical school		1,500.00	1,350.00	1,350.00
			Vocational/Technical school building with gross floor area above 450m²		2100 + 30% of 2100 per gross floor area of 450m2	1900 + 30% of 1900 per gross floor area of 450m2	1900 + 30% of 1900 per gross floor area of 450m2
		f.	Tertiary				
			1 storey private tertiary school building		1,800.00	1,500.00	1,500.00
			2 storey private tertiary school building		2,000.00	1,700.00	1,700.00
			3 storey private tertiary school building		3,000.00	2,450.00	2,450.00
			Private Tertiary School building with gross floor area above 450m2		4000 + 30% of 4000 per gross floor area of 450m2	3200 + 30% of 3200 per gross floor area of 450m2	3200 + 30% of 3200 per gross floor area of 450m2
		g.	Driving Schools				
			1 storey private driving school		1,000.00	850.00	850.00
			2 storey private driving school		1,300.00	1,100.00	1,100.00
			3 storey private driving school		1,500.00	1,350.00	1,350.00
			Private Driving School building with gross floor area above 450m2		2100 + 30% of 2100 per gross floor area of 450m2	1900+ 30% of 1900 per gross floor area of 450m2	1900+ 30% of 1900 per gross floor area of 450m2
		vi.	OPEN SPACE & RECREATIONAL DEVELOPMENT				
			Sports complex	P/Project	1,800.00	1,600.00	1,600.00
			Events centre		1,300.00	1,150.00	1,150.00
			Commercial-Telecommunication Mast		10,000.00	8,000.00	8,000.00
			Mixed Use		2,100.00	1,400.00	1,400.00
			Recreational Development		1,300.00	1,000.00	1,000.00
3			Renovation/Rehabilitation/Refurbishment	P/Project	1,600.00	1,500.00	1,500.00
4			Planning Permission in Principle (AIP)				
			Heavy Industrial		6,500.00	6,000.00	6,000.00
			Light Industrial		3,500.00	3,000.00	3,000.00
			Commercial		2,000.00	1,500.00	1,500.00
			Civic and Cultural		800.00	650.00	650.00
			Residential		650.00	550.00	550.00
5			Hoarding (Non-Residential)		700.00	500.00	500.00
6			Demolition				
			Heavy Industrial		2,730.00	2,200.00	2,200.00
			Light Industrial		1,800.00	1,400.00	1,400.00
			Commercial		1,000.00	700.00	700.00
			Civic and Cultural		800.00	500.00	500.00
			Residential		700.00	450.00	450.00

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026		
7			Certificate of Habitation/Occupancy	Per Project					
		i.	Commercial						
			CAT 'A'		8,250.00	6,500.00	6,500.00		
			CAT 'B'		4,120.00	3,500.00	3,500.00		
		ii.	Industrial						
			CAT 'A'		9,000.00	7,500.00	7,500.00		
			CAT 'B'		4,500.00	3,650.00	3,650.00		
		iii.	Civic & Cultural						
			CAT 'A'		8,250.00	6,550.00	6,550.00		
			CAT 'B'		4,125.00	3,100.00	3,100.00		
		iv.	Residential		400.00	300.00	300.00		
		v.	Temporary Structures		180.00	80.00	80.00		
		8			Validation of Spatial Data				
			i.		Site Plan Extract				
					0.5 acre	P/Extract	200.00	100.00	100.00
5 acre - 10 acre (Local Plan Extract)	1,500.00			800.00	800.00				
Beyond 11 acres (Local Plan Extract)	3,500.00			2,000.00	2,000.00				
Quick Search (Endorsed)	150.00			100.00	100.00				
Zoning Comments	250.00			150.00	150.00				
9	ii.		Surveying/Demarcation						
		0.16 acre	P/Project	370.00	250.00	250.00			
		0.17 acre - 0.32 acre		630.00	450.00	450.00			
		0.33 acre - 1 acre		970.00	550.00	550.00			
		Above 1 acre		1,300.00	900.00	900.00			
BUILDING PERMIT CHARGES									
		A.	New Development	Unit of Measure	Municipal Threshold	2025	2026		
1	1412033		Building/Permanent Structure	Cost of const.	0.63%	0.50%	0.50%		
2		B.	Hoarding Permit (Only)	Per Linear Metre	10.00	8.00	8.00		
			Fence Wall Permit (only)	Cost of const.	0.63%	0.48%	0.48%		
			Mast Permit (Installation)						
			15 Metres	One Time Payment	18,000.00	17,200.00	17,200.00		
			30 Metres		20,000.00	18,200.00	18,200.00		
			35 Metres		30,000.00	28,600.00	28,600.00		
			Above 35 Metres		32,500.00	30,000.00	30,000.00		
3	1412033	C	Building Permit Renewal (upon expiration of original permit/extension of time)						
		i.	Residential	P/Project	490.00	350.00	350.00		
		ii.	Commercial		1,500.00	1,300.00	1,300.00		
		iii.	Factories/ Industrial		4,200.00	3,800.00	3,800.00		
		iv.	Civic & Cultural		2,100.00	1,350.00	1,350.00		
		v.	Recreational Development		2,400.00	1,500.00	1,500.00		
		vi.	Educational		1,300.00	900.00	900.00		
		vii	Renewal for Temporary Structures		310.00	250.00	250.00		
4	1412033	D.	Permit to repair/renovate/ rehabilitate/refurbish/convert						
		i.	Telecommunication Mast	Per Unit	7,000.00	6,500.00	6,500.00		
		ii.	Permanent Structures		0.40% of renovation cost	0.40% of renovation cost	0.40% of renovation cost		
5		E.	Temporary Structure Permit (Constructional Site)	Per Sq. metre	52.50	40.00	40.00		

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
6		F.	Temporary Structures Permit				
		i.	Containers	Per Sq. metre	75.00	50.00	50.00
		ii	Wooden Kiosks		37.00	30.00	30.00
	1412033	G	Billboards				
		i	Road Arch				
			CAT A - Class A1 (Along First Class Access)		157.50	120.00	120.00
			CAT B - Class A2 (Along Second Class Access)		105.00	80.00	80.00
			CAT C - Class A3 (Along Third Class Access)		52.50	40.00	40.00
		ii	Unipole Spectacular				
			CAT A - Class A1 (Along First Class Access)		210.00	170.00	170.00
			CAT B - Class A2 (Along Second Class Access)		157.50	130.00	130.00
			CAT C - Class A3 (Along Third Class Access)		110.00	90.00	90.00
		iii.	LEDs				
			CAT A - Class A1 (Along First Class Access)		310.00	250.00	250.00
			CAT B - Class A2 (Along Second Class Access)		210.00	170.00	170.00
			CAT C - Class A3 (Along Third Class Access)		100.00	85.00	85.00
		iv	Building Wrap/Wall Drapes				
			CAT A - Class A1 (Along First Class Access)		75.00	65.00	65.00
			CAT B - Class A2 (Along Second Class Access)		50.00	40.00	40.00
			CAT C - Class A3 (Along Third Class Access)		25.00	20.00	20.00
		v	Vehicular Adverts				
			CAT A - Class A1 (Along First Class Access)		21.00	20.00	20.00
			CAT B - Class A2 (Along Second Class Access)		15.00	12.00	12.00
			CAT C - Class A3 (Along Third Class Access)		5.00	5.00	5.00
		vi	Banners				
			CAT A - Class A1 (Along First Class Access)		21.00	20.00	20.00
			CAT B - Class A2 (Along Second Class Access)		15.00	10.00	10.00
			CAT C - Class A3 (Along Third Class Access)		10.00	5.00	5.00
		vii	Other Adverts				
		i	Bus Stop Shelters				
			CAT A - Class A1		1,050.00	900.00	900.00
			CAT B - Class A2		900.00	750.00	750.00
			CAT C - Class A3		600.00	550.00	550.00
		ii	Flag Poles				
			CAT A - Class A1		210.00	180.00	180.00
			CAT B - Class A2		150.00	130.00	130.00
			CAT C - Class A3		100.00	80.00	80.00
		ix	Group Directional Signs				
			CAT A - Class A1		1,050.00	900.00	900.00
			CAT B - Class A2		900.00	750.00	750.00
			CAT C - Class A3		600.00	500.00	500.00
		x	Lamp Post Advertisement (Street Light Poles)				
			CAT A - Class A1		100.00	90.00	90.00
			CAT B - Class A2		90.00	80.00	80.00
			CAT C - Class A3		60.00	50.00	50.00
		xi	Structures on Designated Spectacular Sites		130.00	110.00	110.00
		xii	Renewal of outdoor adverts/billboards	Per Case	50% of the permit cost	50% of the permit cost	50% of the permit cost

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
	1412033		Other Charges				
			Certified True Copy	Per Request	Cost of reproducing new documents +500.00	Cost of reproducing new documents +250.00	Cost of reproducing new documents +250.00
			Certificate of Habitation (COH)				
			Demolition Permit	Per Sq. metre	52.00	30.00	30.00
			Permit For Construction of Tanks				
			Tank Farm	Per Metre cube	1,000.00	850.00	850.00
			Additional Tanks (Filling Stations and Others)	Per Tank	1,800.00	1,600.00	1,600.00
			Fuel Pumps	Per Pump	2,100.00	1,800.00	1,800.00
	1412033		CONSTRUCTION COST FOR BUILDING PERMITS	0.63%of Const.	Per Unit/m²	Per Unit/m²	Per Unit/m²
			Building Permit Charges [0.63%] of estimated cost of building		0.63%	0.50%	0.50%
			Residential Buildings	Per Unit/m²			
			1st Class		1400-1680	1,450.00	1,450.00
			2nd Class		1120-1400	1,200.00	1,200.00
			3rd Class		840-1120	900.00	900.00
			Commercial Buildings	Per Unit/m²			
			1st Class		1400-1680	1,550.00	1,550.00
			2nd Class		1120-1400	1,250.00	1,250.00
			3rd Class		840-1120	900.00	900.00
			Industrial Buildings				
			Heavy		2100-2520	2,300.00	2,300.00
			Light		1680-2100	1,900.00	1,900.00
	1412034	A	APPROVAL FEES FOR LAND APPLICATION				
			SUB-DIVISIONS	Per Project			
			Less than 1acre		3,000.00	2,000.00	2,000.00
			1-5 acres		3,750.00	3,000.00	3,000.00
		B	CHANGE OF USE				
		i.	Residential to Commercial				
			Less than 1acre		3,750.00	2,700.00	2,700.00
			1-5 acres		6,000.00	4,500.00	4,500.00
		ii.	Residential to Educational				
			Less than 1acre		4,500.00	3,500.00	3,500.00
			1-5 acres		6,000.00	4,500.00	4,500.00
		iii.	Residential to Civic and Cultural				
			Less than 1acre		4,500.00	3,300.00	3,300.00
			1-5 acres		6,000.00	5,000.00	5,000.00
		iv.	Residential to Light Industrial				
			Less than 1acre		7,500.00	5,500.00	5,500.00
			1-5 acres		10,500.00	9,000.00	9,000.00
		v.	Industrial to Other Issues				
			Less than 1acre		9,000.00	7,500.00	7,500.00
			1-5 acres		11,250.00	9,500.00	9,500.00

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
		vi.	Educational to Other Issues	Per Project			
			Less than 1acre		6,000.00	5,000.00	5,000.00
			1-5 acres		9,000.00	7,500.00	7,500.00
		vii.	Open space to Other Issues				
			Less than 1acre		9,000.00	7,500.00	7,500.00
			1-5 acres		11,250.00	10,000.00	10,000.00
		B	Publication of Approved Rezoning Request	Per Publication	6,000.00	5,000.00	5,000.00
		C	Approval of Local Plan				
			5 to 100 Acres	Per Plan	7,500.00	6,500.00	6,500.00
			101 to 200 Acres		15,000.00	13,000.00	13,000.00
			Above 201 Acres		37,500.00	33,000.00	33,000.00

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Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
1			Bill boards				
		i.	CAT 'A' (Large)	Per Signage / 6 months		4,500.00	4,500.00
		ii.	CAT 'B' (Memorial Adverts)			1,200.00	1,200.00
		iii.	CAT 'C' (Small of CAT 'B')			600.00	600.00
2			Hiring of Assembly Facilities				
		i.	CAT A - Assembly Hall	Per day		250.00	250.00
		ii	CAT B-Assembly Grader			1,000.00	1,000.00
		iii.	CAT C - Community centres			120.00	120.00
		iv.	CAT D - Assembly Hall for religious worship			250.00	250.00
		v.	CAT E - Com. Centres for religious worship			200.00	200.00
		vi.	CAT F - Others			80.00	80.00
3			Market				
			Tarkwa Central Market (Main)				
		i.	CAT A - Stores (Outside)	Per Month		75.00	75.00
		ii.	CAT B - Stores (Inside)			40.00	40.00
		iii.	CAT C - Shed			25.00	25.00
			Tarkwa Market Circle Protoa Station				
		i.	CAT A - Stores	Per Month		75.00	75.00
		ii.	CAT B - Sheds			25.00	25.00
			Sheds				
		i.	Cyanide	Per Month		20.00	20.00
		ii.	Nsuaem			15.00	15.00
		iii.	Simpa			15.00	15.00
			Stores				
		i.	Nzemaline	Per Month		100.00	100.00
		ii.	Nsuaem			45.00	45.00
		iii.	Simpa			30.00	30.00

Main Item	Code	Sub Item	Description of Item	Unit of Measure	Municipal Threshold	2025	2026
4			Wood Village (Esamang Kakraba)				
		i.	Sawn Millers	Per Month		40.00	40.00
		ii.	Carpenters			40.00	40.00
		iii.	Welders			35.00	35.00
		iv.	Hardware Dealers			20.00	20.00
		v.	Food Sellers			10.00	10.00
		vi.	Sprayers			30.00	30.00
		vii.	Self-made sheds			20.00	20.00
		viii.	Permanent Structures			60.00	60.00
5			Official Residence				
		i.	Assembly Guest House	Per Month		30.00	30.00
		ii.	Low Cost			40.00	40.00
		iii.	New Cyanide			40.00	40.00
		iv.	Old Cynide			40.00	40.00
		v.	Old Hospital Road			40.00	40.00
		vi.	Behind Tarkwa Library			40.00	40.00
		vii.	Behind Tarkwa Library (Individual Single Rooms)			20.00	20.00
		viii.	Tarkwa Midwifery			40.00	40.00
		ix.	Old Cemetary			70.00	70.00
		x.	Government Hill			110.00	110.00
		xi.	Agric Hill			110.00	110.00
		xii.	South Ridge			110.00	110.00
		xiii.	Auntie Martha Clinic			1,000.00	1,000.00
		xiv.	Tarkwa Community Centre (Commercial)			500.00	500.00
		xv.	Tarkwa Community Centre (Residential)			200.00	200.00
6			Hiring of Parks				
		i.	CAT A - Government Recreational Park	Per event	900.00	700.00	700.00
		ii.	CAT B - Lorry Park (space rental)	P/Month	1,400.00	800.00	800.00
		iii.	CAT C- Parade Grounds	P/Day	900.00	700.00	700.00
7		i.	Rent for Vendor Stands	P/Day	200.00	150.00	150.00

It shall be the duty of every person liable to pay any annual fee to settle the amount thereof at the offices of the Tarkwa Nsuaem Municipal Assembly on or before 31st March, 2026

Honourable Joseph Kwofie
Presiding Member

Peter Kwesi Wilson
Coordinating Director